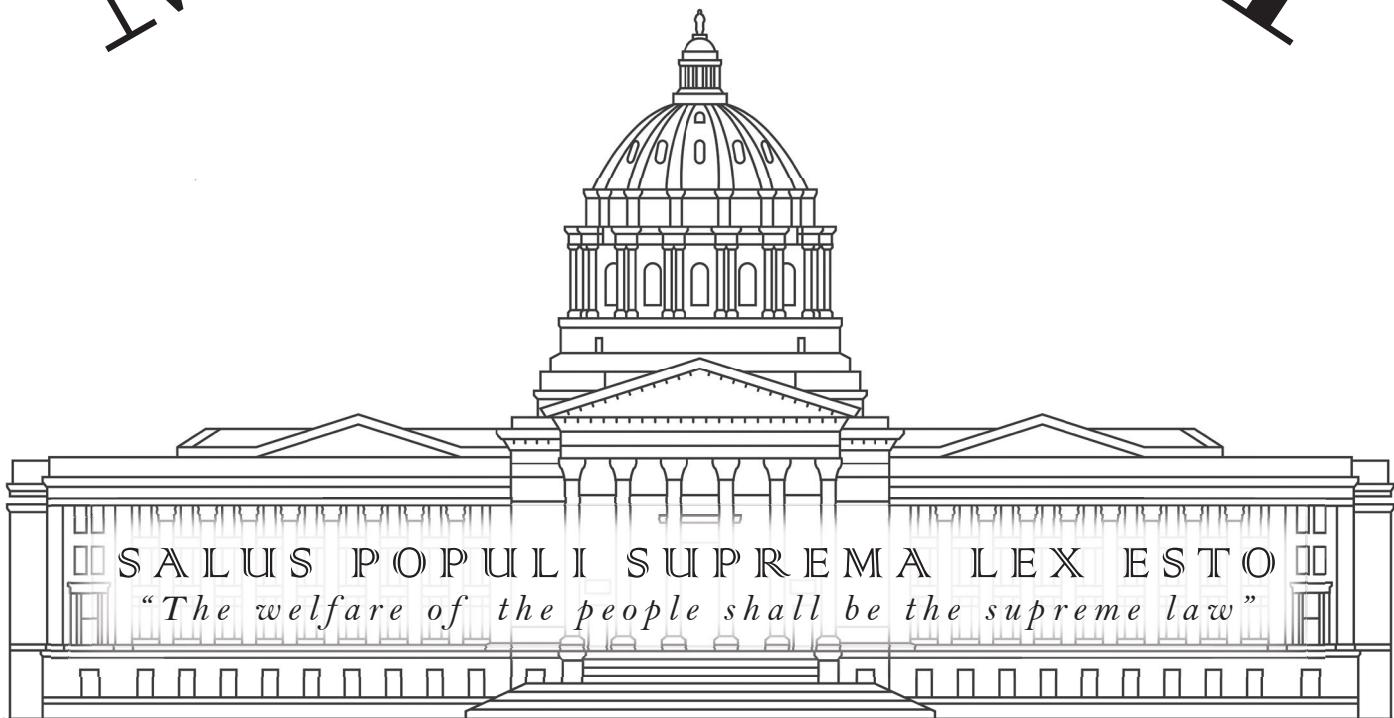


Volume 49, Number 5
Pages 325—390

March 1, 2024

MISSOURI



REGISTER

John R. Ashcroft  Secretary of State

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MISSOURI REGISTER



March 1, 2024

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February 3, 2025	March 3, 2025	March 31, 2025	April 30, 2025
February 18, 2025	March 17, 2025	March 31, 2025	April 30, 2025

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please see the website at sos.mo.gov/adrules/pubsched.

HOW TO CITE RULES AND RSMO

RULES

The rules are codified in the *Code of State Regulations* in this system—

Title	CSR	Division	Chapter	Rule
3	<i>Code of</i>	10-	4	115
Department	<i>State</i> <i>Regulations</i>	Agency division	General area regulated	Specific area regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation; for example, 3 CSR 10-4.115, NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

Code and Register on the Internet

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is sos.mo.gov/adrules/csr/csr

The *Register* address is sos.mo.gov/adrules/moreg/moreg

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

The text of proposed rules and changes will appear under this heading. A notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This explanation is set out in the PURPOSE section of each rule. A citation of the legal authority to make rules is also required, and appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules that are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close-of-comments date will be used as the beginning day in the ninety- (90-) day count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice, file a new notice of proposed rulemaking, and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

**TITLE 2 – DEPARTMENT OF AGRICULTURE
Division 100 – Missouri Agricultural and Small
Business Development Authority
Chapter 14 – Beginning Farmer Tax Deduction
Program**

PROPOSED RULE

**2 CSR 100-14.010 Description of Operation, Definitions, and
Method of Certification**

PURPOSE: This rule describes the operation of the program, defines terms, and establishes the procedures for certification of a qualifying beginning farmer and farm owner which may be used by the farm owner to apply to the Missouri Department of Revenue for a deduction from Missouri adjusted gross income.

(1) General Organization.

(A) The Missouri Department of Agriculture is authorized to establish a process certifying the qualifications of a beginning farmer and farm seller under section 143.121, RSMo.

(2) Definitions.

(A) Authority means the Missouri Agricultural and Small Business Development Authority (MASBDA) created in section 348.020, RSMo.

(B) Beginning farmer is a taxpayer who –

1. Has filed at least one (1) but not more than ten (10) Internal Revenue Service Schedule F (Form 1040) Profit or Loss from Farming forms since turning eighteen (18) years of age; or

2. Is approved for a beginning farmer loan through the United States Department of Agriculture Farm Service Agency Beginning Farmer direct or guaranteed loan program; or

3. Has a farming operation that is determined by the Missouri Department of Agriculture to be new production agriculture but is the principal operator of a farm and has substantial farming knowledge; or

4. Has been determined by the Missouri Department of Agriculture to be a MASBDA qualified family member.

(C) Farmland. Real property for sale, rent, lease, or under a crop-share arrangement, and primarily used for, or suitable for, the cultivation and sale of crops (including forestry, fruit/nut trees and horticulture), raising and sale of livestock or poultry (including aquaculture), including the sale of products from such crops, livestock, or poultry.

(D) Farm owner is an individual (including an entity that is disregarded, for tax purposes, as separate from the individual) who owns farmland and disposes of or relinquishes use of all or some portion of such farmland as follows:

1. A sale to a beginning farmer; or

2. A lease or rental agreement not exceeding ten (10) years with a beginning farmer; or

3. A crop-share arrangement not exceeding ten (10) years with a beginning farmer.

(E) Production agriculture. The active cultivation of farmland with the intent of sale through marketing or distribution channels or direct sale to the public.

(F) Qualified family member is an individual who is related to a farm owner within the fourth degree by blood, marriage, or adoption and who is purchasing or leasing or is in a crop-share arrangement for land from all or a portion of such farm owner's farming operation.

(3) Amount of Tax Deduction. A farm owner who sells farmland to a beginning farmer may subtract from his/her Missouri adjusted gross income an amount, to the extent included in federal adjusted gross income, equal to the portion of capital gains received from the sale of such farmland that such farm owner receives in the tax year for which such owner subtracts such capital gain according to the following:

Capital Gain Amount:	Percentage of Capital Gains Subtraction:
\$0-\$2 million	100%
\$2,000,001-\$3,000,000	80%
\$3,000,001-\$4,000,000	60%
\$4,000,001-\$5,000,000	40%
\$5,000,001-\$6,000,000	20%

A farm owner who rents, leases, or enters into a crop-share arrangement, (not exceeding ten (10) years) with a qualified

beginning farmer can reduce his/her Missouri adjusted gross income (cash rent income, in the case of a lease) equal to the amount of income received by the farm owner under the agreement to the extent included in federal adjusted gross income, up to twenty-five thousand dollars (\$25,000) per tax year.

(4) Operation of the Program.

(A) **Application.** Farm owners who wish to apply for the certification shall apply to the authority on forms provided by the authority, and provide the following information:

1. Farm owner certification –

A. For certification related to the sale of farmland occurring on or after August 28, 2023 –

(I) Copy of the sales contract, signed and dated by both parties;

(II) Copy of the final settlement statement confirming the transaction has taken place; and

(III) Copy of legal description documenting the farmland's location;

B. For certification related to the rent/lease/crop-share of farmland entered into on or after August 28, 2023 –

(I) Copy of the rental/lease/crop-share agreement signed and dated by both parties, clearly stating –

(a) Beginning and end date;

(b) Financial arrangement (annual payment, crop-share arrangement);

(c) Process of renewal or extension; and

(d) Process of cancellation by either party; and

(II) The certification for a rental/lease/crop-share arrangement will be valid for one (1) year and must be renewed annually (not to exceed ten (10) years) to confirm the lease/crop-share arrangement is still in effect;

2. Beginning farmer certification –

A. A copy of the most recent IRS Schedule F (Form 1040) Profit or Loss from Farming; or

B. A copy of the United States Department of Agriculture (USDA) Farm Service Agency (FSA) approval for a direct beginning farmer loan or a guaranteed farm loan; or

C. Documentation from a primary lender, landlord, current/previous farm employer if employed by a farm owner, agricultural service provider, etc. confirming the beginning farmer's intent to be the principal operator of the farm purchased or leased and the level of farming knowledge of the beginning farmer; or

D. A certification by the beginning farmer that the familial relationship with the farm owner is within the fourth degree by blood, marriage, or adoption.

(B) Annual certification of rental/lease/crop-share arrangement. Farm owners who wish to renew an annual certification verifying the lease/crop share arrangement is still in effect shall apply to the authority on a form provided by the authority, and provide the following information:

1. A current copy of the lease/crop-share arrangement, containing beginning and end dates of the arrangement; and

2. Verification by the beginning farmer the lease/crop share arrangement is still in effect.

(C) Fees. The authority may charge an application fee for the initial certification and, in the case of an annual certification of a lease/crop-share arrangement, an annual certification fee in an amount as set by the authority to cover the costs associated with the administration of the program.

(D) Issuance of certification. Upon receipt and verification of the qualifications of the farm owner and beginning farmer, a certification letter will be provided to the farm owner and beginning farmer to be used by the farm owner when

requesting the tax deduction.

(E) Audit. The authority reserves the right to audit approved beginning farmers and farm owners to ensure compliance with program requirements for a period of seven (7) years from the date of the certification.

AUTHORITY: section 143.121, RSMo. 2023. Original rule filed Jan. 31, 2024.

PUBLIC COST: This proposed rule will cost state agencies or political subdivisions \$6,787,154 to \$34,932,141 in the aggregate.

PRIVATE COST: This proposed rule will cost private entities forty-four thousand one hundred dollars (\$44,100) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with Missouri Agriculture and Small Business Development Authority (MASBDA) at PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102 or email at masbda@mda.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

FISCAL NOTE
PUBLIC COST

I. **Department Title:** 2 – Department of Agriculture
Division Title: 100- Missouri Agricultural and Small Business Development Authority (MASBDA)
Chapter Title: 14- Beginning Farmer Tax Deduction Program

Rule Number and Name:	2 CSR 100 -14.010 Beginning Farmer Tax Deduction Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
General Revenue Fund	\$6,787,154 to \$34,932,141 estimated net effect on General Revenue
Missouri Department of Agriculture/MDA - Missouri Agricultural and Small Business Development Authority (MASBDA)	\$44,100

III. WORKSHEET

<u>FISCAL IMPACT – State Government</u>	FY 2024 (10 Mo.)	FY 2025	FY 2026
GENERAL REVENUE FUND			
Revenue Reduction - §143.022 – Business Exemption p. (3-4)	(\$2,263,751)	(\$2,163,156)	(\$2,158,848)
Revenue Reduction - §143.121 Beginning farmer subtraction p. (4-7)	(\$60,638 to \$9,702,000)	(\$58,800 to \$9,408,000)	(\$57,575 to \$9,212,000)
Costs – DOR - §143.121 Form and Computer Upgrades p. (8)	(\$24,386)	\$0	\$0
ESTIMATED NET EFFECT ON GENERAL REVENUE	(\$2,348,775 to \$11,990,137)	(\$2,221,956 to \$11,571,156)	(\$2,216,423 to \$11,370,848)

<u>FISCAL IMPACT – Local Government</u>	FY 2024 (10 Mo.)	FY 2025	FY 2026
	\$0	\$0	\$0

For the Missouri Department of Agriculture/Missouri Agricultural and Small Business Development Authority costs – which mirror the applicant fee structure:

Estimate of 49 new Certification applications per year for the first three years of the program.

- Estimate of 25 (51%) of the 49 being lease/crop-share arrangements requiring an initial application (\$200) and annual certifications (\$100 fee) through the life (not to exceed 10 years) of the arrangement.
- Estimate of 24 (49%) of the 49 being one-time sales transactions (\$300 fee)

Year 1: 25 x \$200 application fee = \$5,000
24 x \$300 application fee = \$7,200

Year 2: 25 x \$200 application fee = \$5,000
24 x \$300 application fee = \$7,200
25 x \$100 annual certification fee = \$2,500

Year 3: 25 x \$200 application fee = \$5,000
24 x \$300 application fee = \$7,200
50 x \$100 annual certification fee = \$5,000

IV. ASSUMPTIONS

Impact on General Revenue and the DOR costs are taken from the April 18, 2023 Fiscal Note L.R. No: 2117H.02P

The impact on the Missouri Department of Agriculture/Missouri Agricultural and Small Business Development Authority is based on:

The Beginning Farmer Tax Deduction Certification program was created with the passage of SB 138 (2023). Using USDA Beginning Farmer numbers from Missouri, the fiscal note (L.R. No 2117H.02P) submitted by Budget and Planning, assumed approximately 49 new sale/lease/crop share agreements may occur each year. Additional individuals may qualify as a qualified family member, but we are unable to estimate the number of qualified family members, so stayed with the 49 new users per year.

**FISCAL NOTE
PRIVATE COST**

I. Department Title: 2 – Department of Agriculture
Division Title: 100- Missouri Agricultural and Small Business Development Authority
Chapter Title: 14 – Beginning Farmer Tax Deduction Program

Rule Number and Title:	2 CSR 100 -14.010 Beginning Farmer Tax Deduction Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
147	Farm Owners/Beginning Farmers	\$44,100

III. WORKSHEET

Estimate of 49 new Certification applications per year for the first three years of the program.

- Estimate of 25 (51%) of the 49 being lease/crop-share arrangements requiring an initial application (\$200) and annual certifications (\$100 fee) through the life (not to exceed 10 years) of the arrangement.
- Estimate of 24 (49%) of the 49 being one-time sales transactions (\$300 fee)

Year 1: $25 \times \$200$ application fee = \$5,000
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 $24 \times \$300$ application fee = \$7,200
 $25 \times \$100$ annual certification fee = \$2,500

Year 3: $25 \times \$200$ application fee = \$5,000
 $24 \times \$300$ application fee = \$7,200
 $50 \times \$100$ annual certification fee = \$5,000

IV. ASSUMPTIONS

The Beginning Farmer Tax Deduction Certification program was created with the passage of SB 138 (2023). Using USDA Beginning Farmer numbers from Missouri, the fiscal note (L.R. No 2117H.02P) submitted by Budget and Planning, assumed approximately 49 new sale/lease/crop share agreements may occur each year. Additional individuals may qualify as a qualified family member, but we are unable to estimate the number of qualified family members, so stayed with the 49 new users per year.

**TITLE 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION**
Division 20—Division of Learning Services
**Chapter 500—Office of Adult Learning and
Rehabilitation Services**

PROPOSED AMENDMENT

5 CSR 20-500.120 Definitions. The State Board of Education is amending the purpose statement and sections (1)–(7), removing sections (1), (2), and (4)–(6), adding new sections (4)–(7), and renumbering as necessary.

PURPOSE: This amendment reflects the correction of the service provider name, adds the office name, corrects the internal citation, updates the criteria of independent and dependent status, removes outdated language, and adds material incorporated by reference.

PURPOSE: This rule establishes definitions [for the State Board of Education] through [the] Vocational Rehabilitation, Office of Adult Learning and Rehabilitation Services, Department of Elementary and Secondary Education for the standards and procedures to provide vocational rehabilitation (VR) services for applicants and eligible individuals with disabilities pursuant to the Rehabilitation Act of 1973 as amended [§ 29 U.S.C. section 701 et. seq.] and 34 CFR section 361.5.

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) Comparable services. Services available under any other program (other than a program carried out under this title), which contribute to the achievement of the individual's rehabilitation goal.

(2) Statewide government agency for order of selection. A governmental agency/program which benefits individuals in terms of their rehabilitation goals and whose mission is compatible with the federal act and/or applicable regulations and is available to persons throughout the state; i.e., a person from any part of the state may be referred to and referred from the governmental agency/program. The governmental agency/program may not be locally operated for the benefit of only local residents.]

(1) Dependent. An individual not meeting any of the criteria as an independent individual for financial needs purposes. When the individual is a dependent, the vocational rehabilitation financial application must be completed by the parent(s)/guardian to determine the individual's eligibility for services based on financial need.

(3) Disability-related expenses. Medication, therapy, medical treatment, prosthetic appliances, repairs to equipment, etc., which directly relates to an individual or family member with a disability and is not covered by insurance, Medicare, Medicaid, or other third-party payee.

(4) Independent individual for financial needs purposes. Any individual who meets any one (1) of the following criteria: is twenty-four (24) years old; a veteran of the U.S. Armed Forces; a ward of the court; both parents are deceased; has legal dependents other than a spouse; is married and not claimed as an income tax exemption during the current tax year; is unmarried and not claimed as an income tax exemption during the past two (2) years.

(5) Dependent. An individual not meeting any of the criteria as an independent individual for financial needs purposes. When the client is a dependent, the vocational rehabilitation financial application must be completed by the parent(s)/guardian to determine the individual's eligibility for services based on financial need.

(6) A secondary service is a service (e.g., child care) that may be required by the eligible individual or an eligible individual's family member to enable the individual to complete the primary rehabilitation service(s).]

(7)(3) Extreme medical risk [is a]. The probability of substantially increasing functional impairment or death if medical services including mental health services are not provided expeditiously as recommended by an appropriate licensed medical professional.

(4) Immediate risk. An eligible individual at immediate risk of losing employment requiring specific services or equipment to maintain employment is not subject to the order of selection for only those specific services or equipment necessary to maintain employment.

(5) Independent individual for financial needs purposes. Any individual who meets any one (1) of the following criteria:

- (A) Is twenty-three (23) years old;
- (B) A veteran of the U.S. Armed Forces;
- (C) An orphan or a ward of the court;
- (D) Has legal dependents other than a spouse;
- (E) Is married and not claimed as a dependent during the current tax year;
- (F) Is unmarried and not claimed as a dependent during the past two (2) years; or
- (G) Has been determined independent by another federal or state agency.

(6) Student with a disability. An individual with a disability in a secondary, postsecondary, or other recognized education program, age fourteen (14) through twenty-one (21), who is eligible for and receiving special education or related services under an individualized education program or has a Section 504 plan.

(7) 34 CFR section 361.5 is hereby incorporated by reference and made part of this rule as published by the U.S. Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, in January 2024. Copies of this regulation can also be obtained from the Department of Elementary and Secondary Education, Office of Adult Learning and Rehabilitation Services, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480 and at <https://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials>. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 161.092, [RSMo Supp. 2013, and sections] 178.600, 178.610, and 178.620, RSMo [2000] 2016. This rule previously filed as 5 CSR 90-4.100. Original rule filed Dec. 17, 1999, effective Aug. 30, 2000. Moved to 5 CSR 20-500.120, effective Aug. 16, 2011. Amended: Filed Sept. 27, 2013, effective May 30, 2014. Amended: Filed Jan. 18, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education, Attention: Chris Clause Ph.D., Assistant Commissioner, Office of Adult Learning and Rehabilitation Services, 3024 Dupont Circle, Jefferson City, MO 65109, or by email to info@vr.dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 5-DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20-Division of Learning Services Chapter 500-Office of Adult Learning and Rehabilitation Services

PROPOSED AMENDMENT

5 CSR 20-500.140 Minimum Standards. The State Board of Education is amending the purpose statement and adding sections (5) and (6).

PURPOSE: This amendment adds the program name of Vocational Rehabilitation, corrects internal citations, adds the requirement of national certification for a benefits planner, and incorporates by reference applicable federal regulations.

PURPOSE: This rule establishes the minimum standards for service providers and vocational rehabilitation counselors for [the State Board of Education through the] Vocational Rehabilitation, Office of Adult Learning and Rehabilitation Services, Department of Elementary and Secondary Education to provide vocational rehabilitation services for applicants and eligible individuals with disabilities pursuant to the Rehabilitation Act of 1973 as amended, [20 USC section 701 et. seq., and the Code of Federal Regulations.] 34 CFR section 361.5(7), and 34 CFR section 361.[5(b)(9)]18(c)(1)(i).

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(5) An individual or agency providing benefits planning directly to an individual must maintain current national

certification as a certified community work incentive counselor.

(6) 34 CFR section 361.5(7) and 34 CFR section 361.18(c) are hereby incorporated by reference and made part of this rule as published by the U.S. Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, in January 2024. Copies of these regulations can also be obtained from the Department of Elementary and Secondary Education, Office of Adult Learning and Rehabilitation Services, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480 and at <https://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials>. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 161.092, [RSMo Supp. 2013, and sections] 178.600, 178.610, and 178.620, RSMo [2000] 2016. This rule previously filed as 5 CSR 90-4.120. Original rule filed Dec. 17, 1999, effective Aug. 30, 2000. Amended: Filed Dec. 7, 2000, effective July 30, 2001. Moved to 5 CSR 20-500.140, effective Aug. 16, 2011. Amended: Filed Jan. 27, 2014, effective Aug. 30, 2014. Amended Filed Jan. 18, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education, Attention: Chris Clause, Ph.D., Assistant Commissioner, Office of Adult Learning and Rehabilitation Services, 3024 Dupont Circle, Jefferson City, MO 65109, or by email to info@vr.dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 5- DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20-Division of Learning Services Chapter 500-Office of Adult Learning and Rehabilitation Services

PROPOSED AMENDMENT

5 CSR 20-500.150 Eligibility. The State Board of Education is amending the purpose statement and sections (1)-(3), removing section (2), adding a new section (3,) and renumbering as necessary.

PURPOSE: This amendment corrects the name of the service provider to Vocational Rehabilitation, corrects the internal citation, adds language in accordance with federal regulations, removes an outdated practice, and incorporates by reference applicable federal regulations.

PURPOSE: This rule establishes the eligibility requirements for applicants [for the State Board of Education] of services through [the] Vocational Rehabilitation, Office of Adult Learning

and Rehabilitation Services, Department of Elementary and Secondary Education pursuant to the Rehabilitation Act of 1973 as amended [~~20 USC section 701 et. Seq.~~] and [~~the Code of Federal Regulations.~~] 34 CFR section 361.42.

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) Vocational Rehabilitation (VR) may only provide services to an individual who –

(A) Has a diagnosis of disability determined by a qualified professional who is licensed or certified in Missouri or in another state as approved by VR and in accordance with applicable state law and/or regulation;

[(A)](B) Has been determined to have a physical or mental [disability] impairment that *[serves as]* constitutes or results in a substantial impediment to employment, and who can benefit from an employment outcome;

(C) Has been determined by a qualified vocational rehabilitation counselor of VR that the individual requires vocational rehabilitation services to prepare for, secure, retain, advance in, or regain employment that is consistent with the individual's unique strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice;

[(B)](D) Is a Missouri resident, though a duration of residency requirement may not be imposed;

[(C)](E) Is authorized to work in the United States.

[(2) Diagnosis of disability must be by a qualified professional who is licensed or certified in Missouri or in another state as approved by VR and in accordance with applicable state law and/or regulation.]

[(3)](2) Eligibility for services shall be determined pursuant to the federal act and/or applicable regulations and shall include the following qualifications:

[(A) Individuals with conditions diagnosed or related to alcohol and/or drug dependence must be participating in or have successfully completed an inpatient/outpatient drug and/or alcohol treatment program prior to receiving services from VR connected with an Individualized Plan for Employment (IPE). The treatment program must be certified by the Missouri Department of Mental Health, The Joint Commission, or a drug court.]

[(B)](A) All referrals, applicants, and eligible individuals who meet the required eligibility requirements set by the Missouri Rehabilitation Services for the Blind (MRSB) will be referred to and served by MRSB; and

[(C)](B) Individuals who are deaf, late-deafened, or hard of hearing must be evaluated by a certified audiologist or a physician skilled in diseases of the ear. Eligibility criteria for individuals with a hearing loss are based upon standards developed by the American Speech-Language-Hearing Association.

1. The following standards will be considered when determining eligibility:

A. An individual must have a diagnosis at a minimum of a mild to moderate hearing loss in both ears and functional

limitations as a result of the hearing loss; and

B. Pure tone average speech receptions, speech discrimination, and decibel loss at frequencies above 2000Hz.

(3) 34 CFR section 361.42 is hereby incorporated by reference and made part of this rule as published by the U.S. Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, in January 2024. Copies of this regulation can also be obtained from the Department of Elementary and Secondary Education, Office of Adult Learning and Rehabilitation Services, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480 and at <https://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials>. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 161.092, [*RSMo Supp. 2013, and sections 178.600, 178.610, and 178.620, RSMo [2000]*] 2016. This rule previously filed as 5 CSR 90-4.200. Original rule filed Dec. 17, 1999, effective Aug. 30, 2000. Moved to 5 CSR 20-500.150, effective Aug. 16, 2011. Amended: Filed Jan. 27, 2014, effective Aug. 30, 2014. Amended Filed: Jan. 18, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education, Attention: Chris Clause, Ph.D., Assistant Commissioner, Office of Adult Learning and Rehabilitation Services, 3024 Dupont Circle, Jefferson City, MO 65109, or by email to info@vr.dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 5-DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION**
Division 20-Division of Learning Services
**Chapter 500-Office of Adult Learning and
Rehabilitation Services**

PROPOSED AMENDMENT

5 CSR 20-500.160 Order of Selection for Services. The State Board of Education is amending the purpose statement and sections (1), (2), (6), and (7), deleting section (12), adding sections (8), (14), and (15), and renumbering as necessary.

PURPOSE: This amendment corrects the name of the service provider to Vocational Rehabilitation, adds the internal citations, adds the office name, updates language in accordance with federal regulations, and incorporates by reference applicable federal regulations.

PURPOSE: This rule establishes the order of selection for vocational rehabilitation (VR) services if [~~the State Board of Education through the]~~ Vocational Rehabilitation, Office of Adult Learning and Rehabilitation Services, Department of

Elementary and Secondary Education, cannot provide services to all eligible individuals with disabilities in the state of Missouri pursuant to the Rehabilitation Act of 1973 as amended, [20 USC section 701et. seq. and the Code of Federal Regulations,] 34 CFR section 361.5(c)(5)(i)(A)(2), and 34 CFR section 361.36.

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) The following definitions apply to this rule:

(B) Individual with a significant disability. An individual with a disability –

1. Who has a severe physical or mental impairment that seriously limits one (1) or two (2) functional capacities in terms of an employment outcome such as mobility, communication, self-care, self-direction, interpersonal skills, work tolerance, and/or work skills;

2. Who [se vocational rehabilitation (VR)] can be expected to require multiple VR services over an extended period of time; and

3. Who has one (1) or more physical or mental disabilities resulting from amputation, arthritis, autism, blindness, burn injury, cancer, cerebral palsy, cystic fibrosis, deafness, head injury, heart disease, hemiplegia, hemophilia, respiratory or pulmonary dysfunction, [mental retardation] developmental disability, mental illness, multiple sclerosis, muscular dystrophy, [musculo-skeletal] musculoskeletal disorders, neurological disorders (including stroke or epilepsy), spinal cord conditions (including paraplegia or quadriplegia), sickle cell anemia, specific learning disability, end-stage renal disease, [or] another disability, or combination of disabilities determined on the basis of an assessment for determining eligibility and VR needs to cause comparable substantial functional limitation; or

(2) In the event VR services cannot be provided to all eligible individuals with disabilities in the state of Missouri, VR will implement a statewide order of selection. In accordance with the following priority categories, individuals with the most significant disabilities will be selected first for the provision of VR services. Services shall be provided based upon the eligible individual's placement in one (1) of the following category priorities:

(A) Priority Category I – An individual with the most significant [disabilities] disability as defined above;

(6) Eligible individuals who are in a priority category that is not open[,] shall be provided accurate VR information and guidance (including counseling and referral for job placement) using appropriate modes of communication to assist them in preparing for, securing, retaining, advancing in, or regaining employment. These individuals will also be referred to other appropriate federal and state programs, including the statewide workforce [investment career centers] development system.

(7) Individuals being referred to appropriate programs, as mentioned above, shall be provided the following:

(C) Information and advice regarding the most suitable

services to assist the individual to prepare for, secure, retain, advance in, or regain employment.

(8) Eligible individuals who are at immediate risk of losing employment and require specific services or equipment to maintain employment are not subject to the order of selection for only those specific services or equipment necessary to maintain employment.

(A) Eligible individuals remain in the order of selection for the purpose of receiving any other VR services not related to an immediate risk of losing employment.

[(8)](9) An eligible individual's placement in a priority category may be changed under justifiable circumstances.

[(9)](10) Rationale for placement will appear in the individual's case file.

[(10)](11) The order of selection shall in no way affect the provision or authorization of an assessment or diagnostic evaluation/service needed to determine eligibility.

[(11)](12) Services authorized or provided to any eligible individual shall not be disrupted as a result of an order of selection or the closing of a priority category.

[(12) Order of selection priority categories do not apply to post-employment services.]

(14) The order of selection shall in no way affect the provision of pre-employment transition services to students with disabilities who were receiving such services prior to being determined eligible for VR and were placed in a closed category.

(15) 34 CFR section 361.5(c)(5)(i)(A)(2) and 34 CFR section 361.36 are hereby incorporated by reference and made part of this rule as published by the U.S. Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, in January 2024. Copies of these regulations can also be obtained from the Department of Elementary and Secondary Education, Office of Adult Learning and Rehabilitation Services, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480 and at <https://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials>. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 161.092, [RSMo Supp. 2013, and sections] 178.600, 178.610, and 178.620, RSMo [2000] 2016. This rule previously filed as 5 CSR 90-4.300. Original rule filed Dec. 17, 1999, effective Aug. 30, 2000. Amended: Filed Aug. 13, 2002, effective March 30, 2003. Moved to 5 CSR 20-500.160, effective Aug. 16, 2011. Amended: Filed Jan. 27, 2014, effective Aug. 30, 2014. Amended Filed: Jan. 18, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education,

Attention: Chris Clause, Ph.D., Assistant Commissioner, Office of Adult Learning and Rehabilitation Services, 3024 Dupont Circle, Jefferson City, MO 65109, or by email to info@vr.dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 2 – Income Tax

PROPOSED AMENDMENT

12 CSR 10-2.165 Net Operating Losses on Corporate Income Tax Returns. The director is amending sections (1)-(3) and (6), and adding sections (7)-(9).

PURPOSE: This amendment, among other things, updates the rule to better take into account changes in the law since the most recent amendment to this rule, accommodates some subsequent decisions from the Administrative Hearing Commission regarding this topic, and specifies that nothing in the rule should be read to incorporate by reference a regulation, standard, or guideline of a federal agency.

(1) Federal Taxable Income [*Not*] Less Than Zero (0). Federal taxable income is the starting point for computing a corporation's Missouri taxable income. Federal taxable income, as it is used to compute a corporation's Missouri taxable income, may [*not be less than zero (0) or*] be a positive figure, a negative figure, or zero.

[(A) Example: In the current year taxpayer had a federal net operating loss of one (1) million dollars, of which one hundred twenty-five thousand dollars (\$125,000) was attributable to Missouri income taxes. In a prior year, taxpayer had federal taxable income of \$2,500,000. For this example, assume the taxpayer had no Missouri modifications to federal taxable income. Also assume the prior year return reflected a deduction of seven hundred fifty thousand (\$750,000) for federal tax liability and after applying the net operating loss (NOL) the federal tax liability was reduced to four hundred fifty thousand dollars (\$450,000). The taxpayer should determine his/her current and prior year Missouri income tax as follows:

Current Year	Federal subtotal	<u><\$ 875,000></u>
	Mo. state income tax	<u><\$ 125,000></u>
	Federal NOL	<u><1,000,000></u>
	Mo. return line -1	\$ 0
	Mo. state income tax	<u>\$ 125,000</u>
	Mo. taxable income	<u>\$125,000</u>
	Mo. tax rate	<u>X 5%</u>
	Mo. tax due	<u>\$ 6,250</u>
Prior year	Federal taxable income	<u>\$2,500,000</u>
	Minus NOL carry back	<u><\$1,000,000></u>
	Federal taxable income as amended	<u>\$1,500,000</u>
	Minus federal tax liability	<u>\$ 450,000</u>
	Mo. taxable income	<u>\$1,050,000</u>
	Mo. tax rate	<u>X 5%</u>
	Mo. tax due	<u>\$ 52,500</u>
	Mo. tax paid on original return	<u><\$ 87,500></u>
	Mo. tax refund due	<u><\$ 35,000>*</u>

*The thirty-five thousand dollar (\$35,000) refund includes \$6,250 attributable to the \$125,000 deduction for state taxes.]

(2) Net Operating Loss (NOL).

(C) Consolidated Federal and Separate Missouri Return. Taxpayers who file consolidated federal and separate Missouri returns shall compute separate federal taxable income as if each member filed a separate federal return with the limitation that the taxpayer shall be bound by the election to carry losses forward or backward [*which is*] made on the consolidated return. If there is a consolidated gain, then the Missouri taxpayer may elect to carry loss backward or forward [*pursuant*] to the extent allowed under Internal Revenue Code section 172.

[1. Example: Company D files federal consolidated and Missouri separate returns. In 1986, Company D has a federal consolidated loss of one hundred thousand dollars (\$100,000), which it carries back for federal income tax purposes to its return for 1983, reducing federal taxable income and federal income tax liability. Assuming taxpayer has separate company loss to carry back from 1986, that loss may be deducted on its separate Missouri return for 1983. That loss may not be used to reduce federal taxable income on the Missouri return to a negative number.]

(D) Notwithstanding the foregoing subsections of section (2) of this rule, to the extent an NOL is carried backward for more than two (2) years or carried forward for more than twenty (20) years on the federal income tax return, that amount of the NOL generally must be added to federal taxable income in arriving at Missouri taxable income pursuant to section 143.121.2(4), RSMo. Any amount of NOL taken against federal taxable income but disallowed for Missouri income tax purposes under section 143.121.2(4), RSMo, may be carried forward and taken against any income on the Missouri corporate income tax return for a period of not more than twenty (20) years following the year of initial loss.

(3) Recomputation of the Federal Income Tax Deduction for Separate Missouri Return Filers to Reflect Consolidated Return NOL. Taxpayer's federal income tax deduction shall be determined as follows: 1). First, a fraction shall be created, the numerator of which is the taxpayer's original federal taxable income reduced by its *pro rata* share of the consolidated loss and the denominator of which is the original consolidated federal taxable income reduced by total consolidated loss; and 2). Next, total federal income tax of the consolidated group after deduction of the net operating loss is multiplied by the fraction, and then multiplied by fifty percent (50%), to arrive at the adjusted federal income tax deduction.

[(A) Example: First, allocate the loss to the loss companies.

Company	Line 30 Loss	To Total Percent	Allocated
			Consolidated Loss
A	(\$ 50,000)	45.455%	\$34,091
B	(\$ 50,000)	45.455%	\$34,091
C	(\$ 10,000)	9.090%	\$ 6,818
D	(\$110,000)	100%	(\$75,000)
E			

Second, reduce original taxable income by the allocated loss.

Company	1980 Original Line 30	1983 Allocated Loss	New Taxable Income	To Total Percent	1139 Tax Liability

A	\$100,000	(\$34,091)	\$ 65,909	26.460%	\$19,845
B	\$ 50,000		\$ 50,000	20.073%	\$15,055
C	\$ 25,000	(\$34,091)			
D	\$100,000		\$100,000	40.146%	\$30,110
E	\$ 40,000	(\$ 6,818)	\$ 33,182	13.321%	\$ 9,990
	\$315,000	(\$75,000)	\$249,091	100%	\$75,000

(A) Example: 2014 consolidated loss of \$75,000 carried back to 2012.

First, allocate the loss to the loss companies.

Company	<u>Federal Taxable Income (Loss)</u>	<u>To Total Percent</u>	<u>Allocated Consolidated Loss</u>	
A	(\$50,000)	45.455%	\$34,091	
B				
C	(\$50,000)	45.455%	\$34,091	
D				
E	(\$10,000)	9.090%	\$6,818	
	(\$110,000)	100%	\$75,000	

Second, reduce original taxable income by the allocated loss.

Company	<u>2012 Original Federal Taxable Income</u>	<u>2014 Allocated Loss</u>	<u>New Federal Taxable Income</u>	<u>To Total Percent</u>	<u>Adjusted 2012 Federal Income Tax Liability</u>
A	\$100,000	(\$34,091)	\$65,909	26.460%	\$19,845
B	\$50,000		\$50,000	20.073%	\$15,055
C	\$25,000	(\$34,091)			
D	\$100,000		\$100,000	40.146%	\$30,110
E	\$40,000	(\$6,818)	\$33,182	13.321%	\$9,990
	\$315,000	(\$75,000)	\$249,091	100%	\$75,000

Third, multiply the resulting adjusted federal income tax liability of the taxpayer by fifty percent (50%).

(B) Actual separate return loss will be used to compute separate return federal taxable income.

(6) [When a member of an affiliated group of corporations that files a federal consolidated return files a separate Missouri return or when a member included in a federal consolidated return is properly excluded from the Missouri consolidated return and its items of income and deduction are not included in the group's Missouri consolidated return, then the carryover attributes for the Missouri return may be different from the carryover attributes for the federal consolidated return.] When the filing status or combination for the Missouri return for any taxable year is different from the federal filing status or combination for that taxable year, the taxpayer must follow the federal Internal Revenue Code (IRC) [and regulations] as [they] it would apply to the facts and circumstances for the Missouri return. Under no circumstances may the same loss or deduction be used more than once for Missouri purposes. [/No

loss or deduction will be allowed unless the taxpayer provides] A taxpayer claiming an NOL deduction shall provide a schedule identifying the source of each loss or deduction. If a corporate member of an affiliated group incurs an NOL arising from a loss year for which such member files a separate Missouri return or no Missouri return, then that NOL cannot be carried to a consolidated Missouri income tax return for a different tax year (the carryover tax year), except insofar as that particular NOL is carried forward or backward and actually deducted on the affiliated group's consolidated federal income tax return for that carryover tax year, as reflected in the affiliated group's federal taxable income for that carryover tax year.

(7) If a corporation derives only part of its income from sources within Missouri, its Missouri taxable income shall only reflect an apportioned amount of the NOL deduction, consistent with section 143.455.19, RSMo.

(8) The loss year referred to in section 143.431.4, RSMo, may include the loss year of another taxpayer if the NOL occurred in a loss year of another taxpayer. For example, in the situation of a corporate merger where the taxpayer whose loss year gave rise to the NOL did not survive the merger, the net operating loss addition modification must still be computed by reference to the addition and subtraction modifications for the loss year of the corporation that did not survive the merger. For purposes of section 143.431.4, RSMo, if more than one (1) net operating loss addition modification must be computed for a given tax year, the net operating loss addition modifications are computed in the same order that the net operating losses are used as net operating loss deductions for federal income tax purposes.

(9) Notwithstanding any provision of this rule to the contrary, nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency.

AUTHORITY: section 143.961, RSMo [2000] 2016 and section 143.431, RSMo Supp. 2023. Original rule filed Oct. 22, 1986, effective March 26, 1987. Amended: Filed Feb. 23, 1989, effective Aug. 11, 1989. Amended: Filed Jan. 10, 2002, effective July 30, 2002. Amended: Filed Jan. 24, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 12 – DEPARTMENT OF REVENUE

Division 10 – Director of Revenue Chapter 2 – Income Tax

PROPOSED AMENDMENT

12 CSR 10-2.190 Partnership and S Corporation [Shareholders Composite Individual Income Tax Return Filing Requirements, Withholding of Income Tax Requirements and Partnership/S Corporation Withholding Exemption] Annual Return Filing Requirements, Composite Returns, and Nonresident Partner/ Shareholder Income Tax Withholding. The director is amending the rule title, purpose, and sections (1)-(5).

PURPOSE: This amendment, among other things, reformats the rule, adds express definitions of partnership and S corporation, further explains the S corporation return filing requirement and deadline, promotes consistency with the partnership and S corporation statutory withholding provisions, and updates the rule in light of changes to the law since the last amendment.

PURPOSE: This rule clarifies the circumstances under which a composite individual income tax return for nonresident partners or nonresident S corporation shareholders may be filed and

the general contents of the return as well as the withholding requirements for nonresident partners and shareholders and the related withholding exemption. This rule also clarifies the annual partnership and S corporation return filing requirement. Limited liability companies which are treated as partnerships for income tax purposes, and limited liability partnerships, will be considered partnerships.

(1) **[Who May File a Composite Return.]** For purposes of this rule—

(A) Any partnership, S corporation, limited liability partnership or limited liability company (treated as a partnership for tax purposes), with nonresident partners or S corporation shareholders not otherwise required to file a Missouri individual income tax return may file a composite return on behalf of its nonresident partners or shareholders. If the nonresident partner's or S corporation shareholder's filing requirements result solely from one (1) or more interests in any other partnerships or S corporations, that nonresident partner or S corporation shareholder may be included in the composite return.

(B) A composite return may be filed by all nonresident partners or S corporation shareholders except—

1. Nonresidents of Missouri who have income in Missouri from sources other than the partnership or S corporation; or
2. Nonresidents of Missouri filing an individual income tax return.

(C) Nonresident partners or S corporation shareholders who do not qualify to file a composite return must file an individual income tax return in Missouri reflecting income from all sources including his/her distributive share of the partnership or S corporation income, as required under Chapter 143, RSMo. Nonresident partners or S corporation shareholders who do not file a composite return may be subject to withholding by the partnership or S corporation on their distributive share of the partnership's or S corporation's income for the taxable year of the partnership or S corporation as outlined in section (4).]

(A) The term “partnership” includes a general partnership, a limited partnership, a limited liability partnership, a limited liability limited partnership, and a limited liability company treated as a partnership for federal income tax purposes. However, the term “partnership” does not include a publicly traded partnership treated as a corporation for federal income tax purposes; and

(B) The term “S corporation” includes an S corporation and a limited liability company treated as an S corporation for federal income tax purposes.

(2) **[Time and Place for Filing Partnership or S Corporation Returns and Payment of Estimated Taxes]** Annual partnership and S corporation returns.

(A) A partnership return *[or an S corporation return]* shall be filed using Form MO-1065 by the fifteenth day of the fourth month following the close of each taxable year and shall be based upon the provisions of the law and the Form MO-1065 instructions effective for *[each]* the taxable year. This filing requirement applies to every partnership having any income derived from sources in this state in accordance with section 143.581, RSMo.

(B) Consistent with the last sentence of section 143.471.7, RSMo, an S corporation shall file an annual return for its taxable year at the time required by section 143.511, RSMo. An S corporation return shall be filed using Form MO-1120S by the fifteenth day of the fourth month following the close of each taxable year and shall be based upon

the provisions of law and the Form MO-1120S instructions effective for the taxable year.

[(B)](C) The partnership return or S corporation return shall reflect, [the total income of the partnership or S corporation from all sources and allocate to Missouri that portion of the total income which is derived from or connected with sources in Missouri by using the apportionment formula in section 32.200 or 143.451, RSMo] among other things, the partnership or S corporation's Missouri allocated income and Missouri apportioned income consistent with 12 CSR 10-2.255. The [ratio with a numerator of that portion of the total income which is derived from or connected with sources in Missouri and a denominator of the total income of the partnership or S corporation] partnership or S corporation's Missouri allocated income and Missouri apportioned income shall be the basis [of allocation of each nonresident partner's or nonresident shareholder's income to Missouri by applying that percentage to the total distributable income of each nonresident partner or shareholder based upon his/her percentage of interest in the partnership or S corporation] on which a nonresident partner or shareholder, consistent with 12 CSR 10-2.255, determines the items of partnership or S corporation income, gain, loss, or deduction entering into nonresident federal adjusted gross income from sources within this state.

[(C)](D) [The estimated tax shall be paid in four (4) equal installments. The first installment shall be paid when the declaration is filed; the second and third installments on June 15 and September 15, respectively, of the taxable year; and the fourth installment on January 15 of the succeeding taxable year] On or before the due date (including extensions of time) of its Form MO-1065 or Form MO-1120S, the partnership or S corporation with income from Missouri sources shall furnish to each nonresident partner or shareholder a completed Form MO-NRP or Form MO-NRS, and shall furnish to each partner or shareholder an extract of all information from the Form MO-1065 or Form MO-1120S that is relevant to that partner or shareholder, or else a copy of the Form MO-1065 or Form MO-1120S, but in either event with information about other partners or shareholders, such as their social security numbers or share percentages, removed or redacted.

(3) [Filing Requirements for the Composite Individual Income Tax Return of Nonresident Partners or Nonresident S Corporation Shareholders] Composite returns.

(A) In lieu of each nonresident partner or S corporation shareholder filing a separate individual income tax return (provided [they are not otherwise required to file a return] that their filing requirement results solely from one or more interests in a partnership or S corporation), [the] a partnership or S corporation may file an individual income tax return under the name of the partnership or S corporation on or before [April 15 of each year] the fifteenth day of the fourth month following the close of the partnership or S corporation's taxable year. This shall be the composite return filed on behalf of such nonresident partners or shareholders. This return shall show on an appended schedule the name, address, Social Security number, of each nonresident partner or nonresident S corporation shareholder, and, for each such partner or shareholder, the amount of [each nonresident partner's or nonresident S corporation shareholder's] federal distributive share of partnership or S corporation income and the amount of income from Missouri sources as determined in accordance with subsection (2)[(B)](C)[and the partner's or shareholder's

federal distributive share of partnership or S corporation income].

(B) For a composite payment of tax, [T] the tax rate to be applied to the income from Missouri [income] sources of each nonresident partner or S corporation shareholder determined in accordance with subsection (2)[(B)](C), in lieu of demonstrating the exact amount of [this income, deductions and exemptions] Missouri income tax, is [six percent (6%)] the tax rate imposed on the highest tax bracket under section 143.011, RSMo, in effect for the partnership's or S corporation's tax year with respect to which the composite return is filed.

(C) The sum of the amount determined in subsection (3)(B) will be paid by the partnership or S corporation [in respect to] as a payment against the individual income tax liability of all its nonresident partners or nonresident S corporation shareholders [not otherwise required to file a return] properly included on the composite return.

(D) Timely filing of the composite return by the partnership or S corporation and timely composite payment of the tax will discharge each nonresident partner's or S corporation shareholder's responsibility to Missouri for filing a Missouri individual income tax return [and paying the tax on the individual income tax return] for the individual income tax year of a nonresident who is included on the composite return, if the composite return is for a tax year ending within or with that individual income tax year of the nonresident.

(E) Only nonresident individual partners or nonresident individual S corporation shareholders, not otherwise required to file a Missouri individual income tax return, are eligible to be included on a partnership's or S corporation's composite return and included in the composite payment of tax. However, a partnership or S corporation may choose to make a payment of Missouri income tax on behalf of any partner or shareholder, including but not limited to resident partners, resident shareholders, or corporate partners. If a partnership or S corporation attempts to make a composite payment that includes an amount for a taxpayer other than an eligible nonresident partner or shareholder, that amount shall be deemed a payment of Missouri income tax made on behalf of such taxpayer.

(F) To help avoid the imposition of an addition to tax for failure to pay estimated income tax on the nonresident partners or shareholders that will be included on a composite return, a partnership or S corporation that expects to file a composite return and make a composite tax payment must make estimated income tax payments on behalf of such nonresident partners or shareholders in four (4) equal installments, if the Missouri estimated tax of the nonresident(s) to be included on the composite return is reasonably expected to be at least one hundred dollars (\$100). The first installment is paid when the declaration is filed; the second and third installments on June 15 and September 15, respectively, of the taxable year; and the fourth installment on January 15 of the succeeding taxable year. If the taxable year of the partnership or S corporation begins on any date other than January 1, there shall be substituted, for the months specified in this subsection, the months which correspond thereto in a manner consistent with section 143.541.5, RSMo.

(4) Withholding Requirements for a Partnership or S Corporation.

(A) [In addition to the withholding requirements outlined in Chapter 143, RSMo, p]Partnerships and S corporations

are required to withhold Missouri income tax from any nonresident individual partner(s) or nonresident S corporation shareholder(s) to which the partnership or S corporation pays or credits amounts on account of their distributive share of the partnership [or S corporation] income for the taxable year, or as dividends or as their share of the S corporation's undistributed taxable income for the taxable year.

(B) The partnership or S corporation is not required to withhold if—

1. The nonresident partner or S corporation shareholder not otherwise required to file a return agrees to have the Missouri income tax due paid as part of a composite return;

2. The nonresident partner or S corporation shareholder, not otherwise required to file a return has Missouri assignable federal adjusted gross income from the partnership or S corporation of less than twelve hundred dollars (\$1,200);

3. The partnership or S corporation is liquidated or terminated; [and]

4. The income from which the nonresident partner's distributive share of partnership income, or the nonresident shareholder's dividend and share of undistributed taxable income, was derived from was generated by a transaction related to the partnership's or S corporation's termination or liquidation;

5. [or n]No cash or other property was distributed in both the current and prior taxable year]. Note: Exceptions to the withholding requirement are not exceptions from Missouri income tax. The income generated by the termination or liquidation, although not subject to withholding, is subject to Missouri income tax; or

[4.]6. The partnership[//] or S corporation files a [signed] Form MO-3NR [(/Partnership//] or S Corporation Withholding Exemption// or Revocation Agreement,/] that was [provided to it] signed by the nonresident partner or S corporation shareholder who has agreed to—

A. File a return in accordance with the provisions of section [143.181] 143.481, RSMo, and to make timely payment of all taxes imposed on the partner[//] or S corporation shareholder by this state with respect to income of the partnership[//] or S corporation; [and]

B. Be subject to personal jurisdiction in this state for purposes of the collection of income taxes, together with related interest and penalties, imposed on the partner[//] or S corporation shareholder by this state with respect to the income of the partnership[//] or S corporation; [or]

[5.]C. Form MO-3NR will be considered timely filed for a taxable year, and for all subsequent taxable years, if it is filed at or before [or in conjunction with] the time the annual return of the partnership or S corporation for such taxable year is required to be filed pursuant to section 143.511, RSMo. A partnership[//] or S corporation that does not timely file such an agreement for a taxable year shall not be precluded from timely filing such an agreement for subsequent taxable years[.];

D. Note: Exceptions to this withholding requirement are not exceptions from Missouri income tax or the Missouri employer withholding tax requirement. For example, income generated by termination or liquidation, although not subject to this withholding requirement, may still be subject to Missouri income tax;

[(C)]E. The partnership or S corporation may determine the tax to be withheld in one (1) of two (2) ways[.]—

[1.]I. If the partner or shareholder submits a Form MO W-4, Missouri Withholding Allowance Certificate, [Form MO W-4,] the tax to be withheld [may] on behalf of that partner or shareholder shall be determined based on the

employer withholding tables [provided by the director of revenue.] published by the Department of Revenue for the year for which the withholding is to be performed. The S corporation or partnership shall use the employer withholding tables as though the dividends and undistributed income allocable to Missouri that is paid or credited to the nonresident S corporation shareholder, or the distributive share of partnership income allocable to Missouri that is paid or credited to the nonresident partner, were wages paid to the shareholder or partner; or

[2.]J. If no Form MO W-4 is submitted, the highest rate used to determine a Missouri income tax liability for an individual [six percent (6%)] under section 143.011, RSMo, for the year for which the withholding is to be performed, will be applied to the [Missouri income of each nonresident partner or S corporation shareholder determined in subsection (2)(B).] dividends and undistributed income allocable to Missouri that is paid or credited to the nonresident S corporation shareholder, or the distributive share of partnership income allocable to Missouri that is paid or credited to the nonresident partner; or

[(D)]F. If withholding is remitted to the Department of Revenue on behalf of a nonresident partner or S corporation shareholder who [subsequently] has no tax liability, the partnership or S corporation may file a claim for refund on behalf of such partner or shareholder with the Department of Revenue to recover the amount remitted.

[(5) Remitting Withholding on Nonresident Partners or S Corporation Shareholders to the Department of Revenue.]

[(A)]G. Withholding should be remitted on Form MO-1NR, Income Tax Withheld for Nonresident Individual Partners or S Corporation Shareholders. The Form MO-1NR, all applicable Forms MO-2NR, and payment must be filed and paid by the due date or extended due date for filing the partnership or S corporation income tax return. The Form MO-1NR and the Form MO-2NR filings shall be considered a part of the annual S corporation or partnership Missouri income tax return. An extension of time for filing the partnership or S corporation return automatically extends the time for filing the Form MO-1NR and all applicable Forms MO-2NR and the time for making the withholding payment. Form MO-1NR and [Copy C] a copy of the Form MO-2NR must be filed with the Department of Revenue either before or at the same time the partnership or S corporation provides [Copy A] a copy of the Form MO-2NR to the nonresident partner or S corporation shareholder. Failure to do so may result in the department disallowing the withholding claimed by the nonresident partner or S corporation shareholder[.]; and

[(B)]H. A Form MO-2NR, Statement of Income Tax Payments for [n]Nonresident [/]Individual [p]Partners or S [c] Corporation [s]Shareholders, must be completed and filed by the partnership or S corporation for each nonresident partner or shareholder [to whom payments or credits were made and were subject to withholding] for whom withholding was performed. A copy of the Form MO-2NR must be furnished by the partnership or S corporation to each nonresident partner or shareholder for whom withholding was performed.

1. Copy C must be attached to the Form MO-1NR when filed with the Department of Revenue.

2. Copy A of the Form MO-2NR must be provided to each nonresident partner or S corporation shareholder to whom payments or credits were made and were subject to withholding.]

(5) Notwithstanding any provision of this rule to the contrary, nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency.

AUTHORITY: sections 143.411[,] and 143.961, RSMo [Supp. 1997] 2016, and 143.471, RSMo Supp. 2023. Original rule filed March 15, 1989, effective Sept. 11, 1989. For intervening history, please consult the Code of State Regulations. Amended: Filed Jan. 24, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 2 – Income Tax**

PROPOSED RULE

12 CSR 10-2.740 Adoption Tax Credit

PURPOSE: Section 135.327, RSMo, provides a tax credit for nonrecurring adoption expenses incurred in the adoption of a child. This rule, among other things, interprets section 135.327, RSMo, and other sections related to this credit; specifies how the credit shall be applied for or assigned, sold, or transferred; sets forth some aspects of the handling of Pre-2024 Credits and Post-2024 Credits; and establishes the order under which a reduction in the credit shall occur pursuant to section 135.335, RSMo.

(1) As used in this rule, the following terms shall have the following meanings:

(A) "Adoption Tax Credit Limit," means ten thousand dollars (\$10,000), or, for each tax year beginning on or after January 1, 2024, ten thousand dollars (\$10,000) adjusted annually for the increase in cost-of-living, if any, as of the preceding July over the level of July of the immediately preceding year of the Consumer Price Index for All Urban Consumers;

(B) "Pre-2024 Credit," means an Adoption Tax Credit issued for a tax year beginning on or before December 31, 2023;

(C) "Post-2024 Credit," means an Adoption Tax Credit issued for a tax year beginning on or after January 1, 2024.

(2) An individual residing in this state who proceeds in good faith to adopt a child may be eligible for an Adoption Tax Credit. A business entity providing funds to an employee to enable that employee to proceed in good faith with the adoption of a child may be eligible for an Adoption Tax Credit. The tax credit is limited to the lesser of the Adoption Tax Credit Limit or the actual amount of nonrecurring adoption expenses incurred in the adoption of the child.

(A) Example – Taxpayer Moving to another State: A taxpayer

residing in Missouri proceeds in good faith to adopt a child, and the child is placed in the taxpayer's home in 2023. The taxpayer incurred \$8,000 of nonrecurring adoption expenses in 2023, and the taxpayer has Missouri income tax of \$6,000 for the 2023 tax year. The taxpayer may apply for an Adoption Tax Credit in the amount of \$4,000 for the 2023 tax year. In 2025, the taxpayer is not a resident of Missouri because the taxpayer moves to and becomes a resident of Oklahoma. The adoption is also finalized in 2025. The taxpayer has Missouri income tax of \$3,000 for the 2025 tax year. The taxpayer is ineligible to apply for an Adoption Tax Credit for the 2025 tax year.

(3) The lesser of one-half (1/2) of the actual amount of nonrecurring adoption expenses, or one-half (1/2) of the Adoption Tax Credit Limit for the tax year in which the child is placed in the adoptive parent's home, may be used to reduce the income tax on the adoptive parent's individual income tax return, or to reduce the state tax liability of the business entity, for the tax year in which the child is placed in the adoptive parent's home. The remaining one-half (1/2) of the tax credit, up to one-half (1/2) of the Adoption Tax Credit Limit for the tax year in which the adoption is finalized, may be used to reduce the income tax of the adoptive parent, or reduce the state tax liability of the business entity, for the tax year the adoption is finalized. The combined total of the portion of the tax credit for the tax year in which the child is placed in the adoptive parent's home and the portion of the tax credit for the tax year in which the adoption is finalized must not exceed the Adoption Tax Credit Limit for the tax year in which the adoption is finalized.

(A) Example – Same Year for Adoption Placement and Finalization: A child is placed in the home and the adoption is finalized in 2024. The taxpayer incurred \$15,000 in nonrecurring adoption expenses. Assume for purposes of this example that the Adoption Tax Credit Limit for 2024 is \$10,050. The taxpayer has applied for, and the department has approved, an Adoption Tax Credit for \$10,050. The taxpayer has income tax of \$6,000 for the 2024 tax year. The taxpayer may use \$6,000 against income tax for the 2024 tax year and may request a refund for the remaining \$4,050.

(B) Example – Different Adjacent Years for Adoption Placement and Finalization: A child is placed in the home in 2023. The adoption is finalized in 2024. The individual incurred \$15,000 in nonrecurring adoption expenses in 2023, but none in 2024. Assume for purposes of this example that the Adoption Tax Credit Limit for 2024 is \$10,050. The individual has income tax of \$4,000 for 2023. Because this portion of the credit is limited to 50% of the Adoption Tax Credit Limit for the year that the child is placed in the home, the individual can apply for \$5,000 in 2023. This is a Pre-2024 Credit, so the individual can redeem \$4,000 of this portion of the credit against the 2023 income tax and may carry forward the remaining \$1,000 of the credit for up to four (4) subsequent tax years. The individual may apply for a \$5,025 credit for 2024.

(C) Example – Different Non-Adjacent Years for Adoption Placement and Finalization: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$6,000 for 2023 and should apply for \$5,000 of the Adoption Tax Credit for that year (50% of the Adoption Tax Credit Limit for that year). Because the adoption was not finalized until 2025, the individual has no credit available for 2024. For 2025, the individual may apply for \$5,050 of the

Adoption Tax Credit.

(D) Example – Carryforward from First Year: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for each of the tax years 2023 and for 2024. The individual may apply for \$5,000 of the Adoption Tax Credit for tax year 2023. If the application is approved, the individual may use \$3,000 of the \$5,000 available credit against income tax for 2023, and, because this is a Pre-2024 Credit, may carry forward and use \$2,000 of that credit against 2024 income tax. The individual may then apply for \$5,050 of the Adoption Tax Credit for tax year 2025.

(E) Example – Less Than Maximum Nonrecurring Adoption Expenses Incurred: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred a total of \$8,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for each of the tax years 2023 and for 2024. The individual should apply for \$4,000 of the Adoption Tax Credit (\$8,000 nonrecurring adoption expenses x 50%) for tax year 2023. If the application is approved, the individual may use \$3,000 of the \$4,000 available credit for 2023, and, because this is a Pre-2024 Credit, may carry forward and use \$1,000 of the credit against 2024 income tax. The individual should then apply for the remaining \$4,000 of the Adoption Tax Credit for tax year 2025.

(F) Example – Foster Care Placement Leading to Adoption: A child is placed in the home under a foster care arrangement in 2023. In 2024, the taxpayer begins to proceed in good faith with the adoption of the child. In 2025, the adoption is finalized. In 2024, the individual incurred \$8,000 in nonrecurring adoption expenses. In this circumstance, the taxpayer may apply for \$4,000 of the Adoption Tax Credit for tax year 2024, which is treated as the year in which the child is placed in the home for purposes of adoption and this credit. The taxpayer may apply for the remaining \$4,000 of the Adoption Tax Credit for the tax year 2025.

(4) The Pre-2024 Credit used by an adoptive parent may not exceed the income tax for the tax year, and the Pre-2024 Credit used by a business entity may not exceed the business entity's state tax liability on the return for which the credit is claimed for the tax year. The portion of a Pre-2024 Credit which may otherwise be used for the tax year in which the child is placed in the home, but which exceeds the tax due for that tax year, shall not be refunded but may be carried forward and used against the taxpayer's tax due for the subsequent four (4) tax years from the tax year the child is placed in the home. The portion of a Pre-2024 Credit which may otherwise be used for the tax year in which the adoption is finalized, but which exceeds the tax due, shall not be refunded but may be carried forward and used against the taxpayer's tax due for the subsequent four (4) tax years from the tax year the adoption is finalized. If a taxpayer has carried Pre-2024 Credits forward to a tax year for which the taxpayer also has Post-2024 Credits, the taxpayer may designate on the tax return whether the Pre-2024 Credits or Post-2024 Credits shall first be applied to the tax liability for that tax year. If no designation is made, the department will apply Pre-2024 Credits to a tax liability before applying Post-2024 Credits to that liability.

(A) Example – Pre-2024 Credit and Post-2024 Credit Redeemed in Same Year: A child is placed in the home in 2023. The adoption is finalized in 2024. Assume for purposes of this

example that the Adoption Tax Credit Limit for 2024 is \$10,050. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for tax year 2023 and income tax of \$1,000 for 2024. The individual may apply for \$5,000 of the Adoption Tax Credit for tax year 2023. If the application is approved, the individual may use \$3,000 of the \$5,000 available credit for 2023. Because this is a Pre-2024 Credit, the individual has \$2,000 remaining to carry forward. The individual applies for and is approved for a credit of \$5,025 for tax year 2024. The individual claims all of the credits with the individual's tax year 2024 return but does not designate on the tax return whether the Pre-2024 Credit or the Post-2024 Credit shall first be applied against the tax year 2025 liability. Therefore, the department first applies the Pre-2024 Credit to the \$1,000 liability, leaving the taxpayer with \$1,000 of a Pre-2024 Credit to carry forward. The department then issues an income tax refund for the Post-2024 Credit in the amount of \$5,025.

(5) Only one (1) credit of up to the Adoption Tax Credit Limit is available for each child that is adopted. For a fiscal year beginning on or after July 1, 2024, in the event that an individual and a business entity both apply to claim a credit for the same child under section 135.327, RSMo, the earlier-filed application will take precedence over the later-filed application. If there are simultaneous application filings or if the relevant fiscal year begins before July 1, 2024, then, in the event that an individual and a business entity both apply to claim a credit for the same child under section 135.327, RSMo, the individual's application to claim the credit will take precedence over the business entity's application to claim the credit. In no event may the combined total of credit allowed to an individual and a business exceed the Adoption Tax Credit Limit amount for the same child, and in no event may a business entity and an individual use the same nonrecurring adoption expenses to determine the tax credit amount for which they are eligible. The preceding sentence applies regardless of whether the nonrecurring adoption expenses were paid using funds provided by a business entity to an individual employee.

(A) Example – Fiscal Year Begins Before July 1, 2024: In 2023, Jane Smith was an employee of ABC Corp. As part of an employee benefit program, ABC Corp. provided Jane Smith with \$10,000 in funds for nonrecurring adoption expenses, which Jane Smith then spent on those nonrecurring adoption expenses. The employment agreement between ABC Corp. and Jane Smith specified that only ABC Corp., and not Jane Smith, would be allowed to include those nonrecurring adoption expenses on an application for this tax credit. The child adopted by Jane Smith was placed in her home and the adoption was finalized in 2023. In January of 2024, Jane Smith ended her employment with ABC Corp. In February of 2024, ABC Corp. filed its application for the Adoption Tax Credit for the \$10,000 in funds it provided to her. In March of 2024, Jane Smith filed her application for the \$10,000 in nonrecurring adoption expenses she paid using the funds provided by ABC Corp. The cumulative tax credit maximum was not reached for that fiscal year, which was a fiscal year beginning before July 1, 2024. After the end of the application period, the department will approve Jane Smith's application for the \$10,000 credit and will deny ABC Corp.'s application, because only one \$10,000 credit is allowed for each child adopted. This does not eliminate any private cause of action ABC Corp. may have against Jane Smith in connection with her employment agreement.

(6) To apply for the Adoption Tax Credit, the taxpayer must

attach a completed form MO-ATC to the return for the tax year in which the child is placed in the adoptive parent's home or for the tax year in which the adoption is finalized, or both. This application must be filed between July 1 and April 15 of the fiscal year, regardless of any change to the income tax return deadline for Saturdays, Sundays, or holidays. A denied application may be refiled between July 1 and April 15 of the following fiscal year, but only if the completed form MO-ATC is attached to an original or amended return for either the tax year the child is placed in the adoptive parent's home or the tax year the adoption is finalized, as applicable.

(A) Example – Late-Filed Form MO-ATC: An individual incurred a total of \$10,000 in nonrecurring adoption expenses related to the adoption of a child. The individual incurred income tax of \$3,000 in 2023 and filed a 2023 Missouri income tax return and form MO-ATC on April 16, 2024, after the filing period for the Adoption Tax Credit. The application for credit will be denied since the application was filed after the filing period. The form MO-ATC may be refiled in the next fiscal year attached to an amended Missouri income tax return for tax year 2023.

(7) After it has been approved and issued by the department, the owner of an Adoption Tax Credit may assign, transfer, or sell the credit. To claim the credit, the buyer must provide to the department a statement signed by the seller that includes the names and addresses of the buyer and seller, the date the credit was sold, the amount of tax credit sold, the price paid, and must also provide a completed and signed Form MO-TF and a copy of the Form MO-ATC completed by the adoptive parent(s) or the adoptive parent(s)' employer. A sale of the credit shall not be effective if the amount paid in exchange for the credit is less than 75% of the amount of the credit sold. For Pre-2024 Credits, the tax years to which a tax credit may be carried forward by the assignee, transferee, or buyer of the credit shall not exceed the tax years to which the assignor, transferor, or seller could have carried forward the tax credit. For Post-2024 Credits, no carryforward is allowed.

(A) Example – Non-Cash Exchange for Adoption Tax Credit: A car dealer accepts a Pre-2024 Credit as payment for a car. The fair market value of the car must be at least 75% of the amount of the Adoption Tax Credit transferred to the car dealer. The car dealer may use the Pre-2024 Credit to offset the car dealer's income tax liability, subject to the applicable restrictions and filing requirements. No portion of this credit is refundable, but the credit can be carried over to a later tax year for the remaining life of the credit.

(8) The reduction of the amount of the credit by the state's cost of providing care, treatment, maintenance, and services under section 135.335, RSMo, shall occur as prescribed in this section. The amount of the credit redeemed on any tax return will be reduced, beginning with the most recently filed original or amended tax return redeeming the credit for the most recently ended tax year and continuing in reverse chronological order until the tax year of adoption. If, in connection with the same return, a Post-2024 Credit is used both to reduce income tax liability and is refunded for the same tax year, the portion of that credit used to reduce income tax liability shall be reduced before the portion of that credit which was refunded. If, after the credit has first been reduced as described in the previous two (2) sentences, an amount of Pre-2024 Credits remains eligible to be carried forward, further reduction will be made in the order in which redemptions of such carryforwards are filed with the department. The state's cost of providing care, treatment, maintenance, and services

may be updated from time to time to reflect additional costs incurred by the state over time, and the reduction of the credit in the order prescribed by this section, beginning with the order described in the second sentence of this section, may be separately performed each time the state's cost of providing care, treatment, maintenance, and services is updated. The reduction required by section 135.335, RSMo, in the order specified in this rule, shall apply to any credit amounts issued for the same child's adoption process, even if the credit amounts were issued to multiple taxpayers, and even if the tax credit has been assigned, transferred, or sold.

(A) Example – Order of Reduction of Pre-2024 Credit Amount: In 2024, Jane Smith and her employer, XYZ Corp., apply for, and are approved for, an Adoption Tax Credit with respect to the same child in the amount of \$1,000 each for tax year 2023. The child was placed in the home, and the adoption was finalized, in 2023. XYZ Corp. uses \$400 of its credit against its income tax liability for tax year 2023 on a return filed March 15, 2024, and has \$600 remaining eligible to be carried forward. Jane Smith uses \$300 of her credit against her individual income tax liability for tax year 2023 on a return filed April 10, 2024. Jane Smith sells \$500 of her credit to ABC Corp. and keeps the remaining \$200 eligible for her to carry forward. ABC Corp. uses \$400 of the purchased credit on its tax year 2023 corporate income tax return filed late, on May 1, 2024, and intends to carry forward the remaining \$100 of the credit to tax year 2024. However, at the end of 2024, the adopted child of Jane Smith is placed, with no intent to return to the adoptive home, in foster care, and the state's costs of providing care for the child are \$1,800. The reduction of the credit applies in the following order. First, ABC Corp.'s \$400 redemption of the credit on its May 1, 2024, tax return is reduced to \$0. ABC Corp. has a resulting tax underpayment for its tax year 2023. Second, Jane Smith's \$300 redemption of the credit on her April 10, 2024, tax return is reduced to \$0. Jane Smith has a resulting tax underpayment for her tax year 2023. Third, XYZ Corp.'s \$400 redemption of the credit on its March 15, 2024, tax return is reduced to \$0. XYZ Corp. has a resulting tax underpayment for its tax year 2023. Subsequently, ABC Corp. files its 2024 tax return on April 2, 2025, attempting to redeem its remaining \$600 credit, and XYZ Corp. files its 2024 tax return on April 3, 2025, attempting to redeem its remaining \$100 credit. The department reduces these credits to \$0. Afterwards, on April 9, 2025, Jane Smith files her 2024 tax return, redeem her remaining \$200 credit carryforward, which the department initially allows as the \$1,800 required reduction has been satisfied. However, based upon further information provided to the department, on June 1, 2025, the state's costs of providing care for the child have been increased by \$500. The department therefore engages in another round of reductions, reducing to \$0 Jane Smith's \$200 credit redeemed on her tax year 2024 return. Jane Smith has a resulting underpayment for her tax year 2024.

(B) Example – Order of Reduction of Post-2024 Credit Amount: In 2025, Jane Smith and her employer, XYZ Corp., apply for and are approved for an Adoption Tax Credit with respect to the same child in the amount of \$1,000 each for tax year 2024. The child was placed in the home, and the adoption was finalized, in 2024. XYZ Corp. uses the \$1,000 credit against its \$600 income tax liability for tax year 2024 on a return filed March 15, 2025, and requests a refund of the remaining \$400 credit. Jane Smith had no income tax for tax year 2024, so she files a return for tax year 2024 on April 10, 2025, requesting a refund of her entire \$1,000 Adoption Tax Credit. On May 1, 2025, the department issues the \$400 and \$1,000 refunds to XYZ Corp. and Jane Smith, respectively. However, at the end of 2025, the adopted child of Jane Smith is placed, with no

intent to return to the adoptive home, in foster care, and the state's costs of providing care for the child are \$1,600. The department first reduces Jane Smith's credit to \$0, and then issues her a notice of deficiency seeking repayment of the \$1,000 refund. The department next reduces to \$0 XYZ Corp.'s \$600 credit used against tax on the tax year 2024 return. This results in an underpayment for XYZ Corp.'s 2024 tax year.

(9) No credit shall be allowed for that portion of the nonrecurring adoption expenses paid from any funds received under any federal, state, or local government program. No credit shall be allowed for that portion of the nonrecurring adoption expenses for which a credit is allowable and taken under any provision of federal, state, or local law similar to the Adoption Tax Credit Act. If there is a deduction allowable and taken under any other provision of federal, state, or local law which is similar to the credit allowable under section 135.327, RSMo, the credit allowable for nonrecurring adoption expense shall be reduced by the amount of the decrease in the tax liability resulting from taking such deduction.

(A) Example – Payment of Nonrecurring Adoption Expenses by Local Government Program Funds Reduces Adoption Tax Credit Eligible Amount: As an employee benefit, ABC Corp. provides \$5,000 in funds to be used for nonrecurring adoption expenses to its employee to enable that employee to proceed in good faith with the adoption of a child. However, after the \$5,000 employee benefit was provided to the employee, the employee received funds for the employee's full amount of nonrecurring adoption expenses from a local government program. The employee paid all nonrecurring adoption expenses from the funds received under this local government program. ABC Corp. should not apply for an Adoption Tax Credit, as the amount of the credit allowable has been reduced to zero because the nonrecurring adoption expenses were paid from funds received under a local program.

(B) Example – Funds from Religious Institutions or Foreign Governments: Jane Smith, a Missouri resident, decides to adopt a child from a foreign country. The adopted child is placed in her home and the adoption is finalized in the same year. For that year, Jane Smith pays \$1,500 in nonrecurring adoption expenses, and she receives \$200 in funds for nonrecurring adoption expenses from a religious institution, \$800 in funds for nonrecurring adoption expenses from the government of the foreign country, and a \$700 federal adoption tax credit based on her nonrecurring adoption expenses. The money received from a religious institution and from the government of a foreign country are not payments from a federal, state, or local government program, so Jane should only apply for an Adoption Tax Credit of \$800 (\$1,500 in nonrecurring adoption expenses - \$700 federal adoption tax credit).

(10) Prior to the approval of any application to claim the credit, pursuant to section 135.815, RSMo, the department shall verify that the applicant does not owe any delinquent income, sales, or use taxes, or interest, additions, or penalties on such taxes, and verify through the department of commerce and insurance that the applicant does not owe any delinquent insurance taxes. In the event that there is any such delinquency, the amount of the credit approved shall be applied to all such delinquencies, and the remainder shall be issued to the applicant. For a fiscal year beginning before July 1, 2024, the amount of the credit approved and applied to a delinquency pursuant to section 135.815, RSMo, counts against the maximum fiscal year cumulative limit on all credits which may be claimed set forth in section 135.327.4, RSMo. In addition, any portion of a Post-2024 Credit that would

otherwise be refunded in connection with a Missouri income tax return is subject to applicable setoff and related provisions of sections 143.781 to 143.790, RSMo.

(A) Example – Adoption Tax Credit Amount Automatically Applied to Tax Delinquencies: Jane Smith pays \$7,000 in nonrecurring adoption expenses, \$5,000 of which is funded by her employer, ABC Corp., through its adoption assistance program. The adopted child is placed in Jane Smith's home and the adoption is finalized in the same year. At the same time as she files her Missouri individual income tax return, Jane Smith applies for an Adoption Tax Credit of \$2,000, and, at the same time that it files its Missouri corporate income tax return, ABC Corp. applies for an Adoption Tax Credit of \$5,000. ABC Corp. has an income tax and use tax delinquency from prior periods totaling \$4,000. The \$5,000 Adoption Tax Credit issued by the department to ABC Corp. is reduced by \$4,000 to \$1,000. Jane Smith has no prior tax delinquencies, and her application for the \$2,000 credit is fully approved.

(11) For the fiscal year ending on June 30, 2024 –

(A) The cumulative amount of tax credits that may be approved in any one (1) fiscal year shall not exceed a six (6) million dollar maximum;

(B) After the April 15 application deadline, the department will determine the amount of credits applied for where the child adopted in connection with the application is both a special needs child and a resident or ward of this state at the time the adoption is initiated ("Priority Applications");

(C) If the total amount of credits applied for in Priority Applications exceeds the six- (6-) million-dollar cumulative maximum, properly filed Priority Applications will be approved on a pro rata basis and no applications other than Priority Applications will be approved;

(D) If the total amount of credits applied for in Priority Applications equals or is below the six- (6-) million-dollar cumulative maximum, all properly filed Priority Applications will be approved and the properly filed applications which are not Priority Applications will be approved on a pro rata basis up to the remainder of the six- (6-) million-dollar maximum; and

(E) If the total amount of credits applied for on both Priority Applications and applications which are not Priority Applications is below the six- (6-) million dollar maximum for the fiscal year, all properly filed applications will be approved.

(12) In the event of a full or partial credit denial due to the fiscal year cumulative tax credit maximum or pro rata determination referred to in section (11) above, the taxpayer will not be held liable for any penalty or addition to tax for the resulting underpayment on the basis of negligence, lack of good cause, or similar basis, provided the balance is paid, or a payment plan, signed by the taxpayer, has been received and approved by the department, within sixty (60) days from the notice of denial.

AUTHORITY: sections 135.339, 136.120, and 143.961, RSMo 2016. Material in this rule originally filed as 12 CSR 10-400.200. Original rule filed Jan. 25, 2024.

PUBLIC COST: This proposed rule will cost state agencies or political subdivisions an estimated range of \$1,570.000 and \$15,700,00 annually and this cost will adjust annually for inflation. See detailed fiscal note for further explanation.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**FISCAL NOTE
PUBLIC COST**

I. Department Title: **Department of Revenue**
Division Title: **Director of Revenue**
Chapter Title: **Income Tax**

Rule Number and Name:	12 CSR 10-2.740 Adoption Tax Credit
Type of Rulemaking:	New

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Department of Revenue	This proposed rule will cost state agencies or political subdivisions an estimated range of one million five hundred and seventy thousand dollars (\$1,570,000) and fifteen million seven hundred thousand dollars (\$15,700,00) annually and this cost will adjust annually for inflation.
No other agencies are impacted.	

III. WORKSHEET**IV. ASSUMPTIONS**

Current law allows a taxpayer who adopts a child to claim a tax credit of up to \$10,000 in nonrecurring adoption expenses for the adoption of the child. Or a business that helps an employee adopt a child may claim a tax credit up to \$10,000 for helping the employee adopt a child. Only one credit can be issued per adoption. The tax credit is currently not refundable and is subject to an annual cap of \$6 million. The Department's existing rule assumed up to \$6 million in expense from this program.

HB 430 adopted in 2021 and SB 24 adopted in 2023 have modified the existing tax credit program, which required that the Department modify our rule regarding the program. HB 430 and SB 24 made the following changes:

- 1) Expanded the credit to all adoptions not just special needs kids (HB 430)
- 2) Starting July 1, 2024, it removes the \$6 million annual cap on credits issued annually. (SB 24)
- 3) Starting January 1, 2024, the \$10,000 maximum credit amount is to be CPI adjusted. (SB 24)
- 4) It made the tax credits issued refundable. (SB 24)

For informational purposes, the Department is showing the last few years' history of the program.

Year	Number of Participants	Issued	Total Redeemed
FY 2022	3	\$19,690.00	\$19,690.00
FY 2021	2	\$3,611.00	\$3,611.00
FY 2020	8	\$29,404.00	\$29,404.00
FY 2019	7	\$19,185.00	\$19,185.00
FY 2018	30	\$88,706.00	\$88,706.00

In 2021, the cap on the program was raised from \$2 million to \$6 million and the credit was revised to allow all adoptions not just adoptions of special needs kids to be eligible for the credit. SB 24 has removed the cap on the program. When the program was limited to special needs kids' usage of the program was low, due to a federal reimbursement program that allows special needs kid adoption expenses to be reimbursed.

Expansion of the credit to all adoptions could potentially result in an expansion of the number of people who file for the credit. This would now allow for international and private adoptions to be eligible for the credit. Missouri does not maintain records of the number of private or international adoptions annually. The U.S. Department of Health and Human Services in 2019 (latest year available) released statistics showing that in MO we had 1,820 public adoptions (foster kids), 83 international adoptions and 1,490 private adoptions (include stepparent and private agency) adoptions. Given that public adoptions historically are fully covered under the federal Qualified Adoption Expenses Tax Credit program that leaves another potential 1,573 (83 + 1,490) adoptions that may be eligible for some or all of the credit.

There is a federal tax credit program for adoption expenses that is similar to the Missouri Adoption Tax credit. The federal credit provides for up to \$14,000 in eligible expenses. The federal credit and Missouri credit do not allow for a taxpayer to claim the same expenses on both the federal tax return and the state tax return. The Department found multiple sources that estimate the cost of a private adoption between \$5,000 and \$60,000. Any adoption less than \$14,000 in expense would only claim the federal credit as the tax advantage is better at the federal level. Those whose expenses are greater than \$14,000 could apply for the Missouri credit for the remainder of their expenses.

A nonrefundable tax credit is not a dollar-for-dollar reduction in the amount of revenue owed to the state. Rather the reduction is based on the highest tax rate. Therefore a \$10,000 credit would be worth \$495. However, SB 24 will make the credit refundable in the future. Therefore, the full amount of credit will result in a loss to the state.

SB 24 allows the \$10,000 maximum cap on the credit to increase annually based on an inflation factor. When the Department prepares fiscal notes, we use a standard 2% inflation factor for estimating future impact. Therefore, we note that the allowed maximum amount of the credit could increase as follows over the next couple of years using the set 2% inflation rate:

\$10,000 in FY 2024
\$10,200 in FY 2025

\$10,404 in FY 2026
\$10,612 in FY 2027

Removing the cap on the program and making the credit refundable are significant changes to the operation of the program, but the change in the definition of eligible adoptions is what could result in a loss of revenue for the State. The Department is unable to estimate how many additional taxpayers would apply for the adoption tax credit. Should 10% of the current eligible apply (157) then this could reduce general revenue by over \$1.5 million. However, if all eligible taxpayers would apply then this tax credit could result in a reduction in general revenue by \$15.7 million or more annually.

Fiscal Year	Loss to General Revenue (Low estimate)	Loss to General Revenue (High estimate)
FY 2024	\$1,570,000	Could exceed \$15,700,000
FY 2025	\$1,601,400	Could exceed \$16,014,000
FY 2026	\$1,633,428	Could exceed \$16,334,280
FY 2027+	\$1,666,084	Could exceed \$16,660,840

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 24 – Driver License Bureau Rules

PROPOSED AMENDMENT

12 CSR 10-24.340 Receipt of Mail, Email, and Fax of Compliance Documents. The director is amending the title, the purpose, and section (1).

PURPOSE: *This amendment updates the method of determining receipt of compliance documents to include email and fax.*

PURPOSE: *This rule establishes a consistent and effective method of determining receipt of mail, email, and fax of compliance documents for purposes of license suspension, revocation, and reinstatement.*

(1) The director of revenue shall consider as received on the official postmark date of the United States Postal System any documents required for compliance on any suspension or revocation under Chapters 302, 303, 544, and 577, RSMo. **The director of revenue shall consider as received email and fax documents on the time stamp the email or fax was received by the department.**

(A) If any date for performing any act falls on a Saturday, Sunday, or legal holiday in this state, the performance of that act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

(B) Any mail delivered by third-party means other than the United States Postal Service, such as Federal Express, Express Mail, or United Parcel[.] shall be considered received by the date the transporting agency receives the mail item to be delivered as specified on the mailing invoice or order.

AUTHORITY: *sections 302.281, 302.291, 302.304, [303.030 and 577.520, RSMo Supp. 1989 and] 302.420, 302.515, 302.520, 302.525, 302.530, 302.535, 303.040, [303.041,] 303.042, 303.060, [303.120,] 303.140, 303.270, 303.290, and 544.046, RSMo [1986] 2016, and sections 303.030, 303.041, and 303.120, RSMo Supp. 2023. Emergency rule filed Dec. 13, 1990, effective Dec. 23, 1990, expired April 21, 1991. Original rule filed Sept. 27, 1990, effective Feb. 14, 1991. Amended: Filed Jan. 31, 2024.*

PUBLIC COST: *This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

PRIVATE COST: *This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

NOTICE TO SUBMIT COMMENTS: *Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 400 – Individual Income Tax

PROPOSED RESCISSION

12 CSR 10-400.200 Special Needs Adoption Tax Credit. *Section 135.327, RSMo, provided an income tax credit of up to ten thousand dollars (\$10,000) for qualified expenses incurred in the adoption of a special needs child. This rule explained when the tax credit was available and how the individual could have claimed the credit.*

PURPOSE: *This rule is being rescinded because the information has significantly changed. Due to this change we are rescinding and filing a new rule 12 CSR 10-2.740.*

AUTHORITY: *section 143.961, RSMo 2000 and 135.327, RSMo Supp. 2006. Emergency rule filed Jan. 7, 2005, effective Jan. 17, 2005, expired July 15, 2005. Original rule filed Jan. 7, 2005, effective July 30, 2005. Amended: Filed Oct. 31, 2006, effective May 30, 2007. Rescinded: Filed Jan. 25, 2024.*

PUBLIC COST: *The proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

PRIVATE COST: *This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

NOTICE TO SUBMIT COMMENTS: *Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 35 – Children’s Division
Chapter 60 – Licensing of Foster Family Homes

PROPOSED RESCISSION

13 CSR 35-60.050 Care of Children. *This rule described the quality of care to be provided by foster parents. It further listed the division’s expectations concerning education and training, moral and religious training, discipline, chores and work, recreation and leisure, earning and spending money, supervision, and transportation. Responsibilities of foster parents to the legal custodian were also listed.*

PURPOSE: *This rule is being rescinded so that a revised rule containing an updated version of the same subject matter may be promulgated.*

AUTHORITY: *section 207.020, RSMo Supp. 2014, and section 210.506, RSMo 2000. Original rule filed July 18, 2006, effective Jan. 30, 2007. Amended: Filed Sept. 15, 2015, effective March 30, 2016. Rescinded and Readopted: Filed Jan. 18, 2024.*

PUBLIC COST: *This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

PRIVATE COST: *This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

NOTICE TO SUBMIT COMMENTS: *Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 35 – Children’s Division
Chapter 60 – Licensing of Foster Family Homes

PROPOSED RULE

13 CSR 35-60.050 Care of Children

PURPOSE: *This rule sets forth the duties of foster parents to cooperate with Children’s Division and to provide physical care to a foster child. The rule further lists the division’s expectations concerning education and training, moral and religious training, discipline, chores and work, recreation and leisure, earning and spending money, supervision, and transportation.*

(1) Duties of Foster Parent(s) to Cooperate with Children’s Division.

(A) As used in this regulation, the term “division” shall refer to Children’s Division or its foster care case management contractor, as applicable.

(B) The foster parent(s) shall cooperate in the division’s delivery of social services to the foster child’s family.

(C) The foster parent(s) shall actively participate in family support team meetings either through attendance or, in lieu of physical attendance, written or oral input.

(D) The foster parent(s) shall notify the division at least two (2) weeks prior to any change in family situation including, but not limited to –

1. A change in address;
2. Telephone number;
3. Employment;
4. Household composition; or
5. Marital status.

(E) Except in family emergencies, the foster parent(s) shall notify the division within two (2) weeks of any intended addition to household membership so that any required background checks may be completed and results obtained and approved prior to the individual joining the household. In cases of family emergency, the foster parent(s) shall immediately notify the division of any additions to the household membership so that background checks may be completed immediately thereafter.

(F) The foster parent(s) shall notify the division if any member of the household is arrested for, pleads guilty to, or is convicted of a criminal offense.

(G) The foster parent(s) shall consult with the division regarding any decisions concerning the child’s care besides routine day-to-day care and decisions relating to extracurricular, enrichment, cultural, and social activities that are governed by the reasonable and prudent parenting standard set forth in 210.665, RSMo.

(H) The foster parent(s) shall inform the division before allowing the foster child to go on visits to the foster child’s

relatives.

(I) The foster parent(s) shall notify the division immediately of any emergencies involving the foster child. This includes serious illness, or injury requiring medical treatment, or other situations in which sound judgment dictates that the division be notified. This requirement does not relieve the foster parent(s) from first taking action, such as obtaining emergency medical treatment for the child before notifying the division.

(J) If the foster parent(s) discover that the child is missing, the foster parent(s) shall notify the division immediately. Within two (2) hours of discovering that the child is missing, the foster parent(s) shall also file a missing child complaint with the law enforcement agency having jurisdiction, and inform the National Center for Missing and Exploited Children that the child is missing.

(K) The foster parent(s) shall allow the division a reasonable period of time in which to make suitable plans for the foster child when the foster parent(s) have requested the child’s removal. The foster parent(s) shall give the division two (2) weeks’ advance written notice when requesting removal of a child unless there is an emergency. The advance written notice must include an explanation of the reason why the foster parent(s) is requesting the child’s removal.

(L) Foster children shall not be permitted to use or be known by the foster parent(s) surname, unless the child, child’s parent(s), and the division give their consent in writing.

(M) The foster parent(s) shall notify the division at least thirty (30) days prior to moving out of state.

(2) Physical Care.

(A) The foster parent(s) shall work with the division to provide all necessary medical and dental care for each child.

1. The foster parent(s) shall obtain medical and dental examinations for the child immediately following placement and at least annually thereafter in cooperation with the division.

2. The foster parent(s) shall keep the division informed of any health needs of the child.

3. The foster parent(s) shall respond to emergency medical needs in accordance with division policies and procedures and local legal requirements.

4. The foster parent(s) shall not disclose confidential medical information.

5. The foster parent(s) shall maintain a medical file on each foster child placed in the home. The file shall follow the child in the event of removal from the foster home.

(B) The foster parent(s) shall provide a routine for foster children for the establishment of good personal hygiene.

(C) The foster parent(s) shall provide food of quality and quantity sufficient to meet the nutritional requirements of the foster child according to his/her age and activities. All foods shall be prepared, served, and stored under sanitary conditions.

(D) The foster parent(s) shall provide clothing appropriate to the foster child’s age and of quality and quantity similar to other children in the community. Where it is appropriate and possible, foster children shall be allowed to participate in the selection of their own clothing. The possessions and clothing of the foster child shall follow the child in the event of removal from the foster home.

(E) Care of foster children shall not be combined with regular part- or full-time care of other children, unrelated aged individuals, or with any other service or business conducted in the home without the written approval of the division.

(3) Education and Training.

(A) The educational and vocational plan for the foster child shall be determined by the family support team.

(B) The division and Juvenile Office shall be informed of any educational plan other than education in a traditional public school setting.

(C) The foster parent(s) shall comply with the attendance requirements set forth in the educational plan and state law.

(D) The foster parent(s) may "act as the parent" on behalf of the foster child in the development of an Individual Education Plan (IEP). The foster parent acting as the parent may represent a child in all matters relating to the identification, evaluation, educational placement, and the provision of a free, appropriate, public education for the child.

(E) The foster parent(s) shall maintain a school file for the foster child that includes materials obtained through the school, such as child-specific documentation, report cards, photographs, awards, certificates, or mementos. The file is to follow the child in the event of removal from the home.

(4) Moral and Religious Training.

(A) The foster parent(s) shall provide for the moral training of foster children and shall make opportunities available for religious education and attendance of services compatible with the child's religious heritage, provided that this training would not be injurious to the foster child's physical, mental, or emotional health.

(B) The foster parent(s) shall support a foster child's cultural identity and individuality in foster care.

(5) Discipline.

(A) Discipline shall be used in a constructive, fair, and consistent manner. The foster parent(s) shall not subject a foster child to corporal or degrading punishment.

(B) No foster child shall be subjected to verbal abuse, threats of corporal punishment, derogatory remarks about him/herself or members of his/her family, threats to withhold family visits, threats to expel the child from the foster home, or the withholding of food, shelter, or clothing.

(C) No foster child shall be subjected to abuse or neglect as defined in sections 210.110, RSMo.

(D) One (1) child shall not be permitted to discipline another child in a foster home.

(E) No foster child shall be deprived of mail or family visits as a form of discipline.

(6) Chores and Work.

(A) No foster child shall be used for soliciting funds or in any other manner exploited by the foster parent(s).

(B) The foster parent(s) shall provide work and chore experience for the foster child that is appropriate to the age, health, and abilities of each individual child. Chores and work shall not interfere with the foster child's time for school, study periods, play, sleep, normal community contacts, or visits with his/her family.

(C) The foster parent(s) shall differentiate between chores which a foster child is expected to perform as their share in family living, and specific work assignments or opportunities as a means of earning money either in or outside the foster family.

(D) The foster parent(s) shall not require or permit work which requires the foster child to operate dangerous or hazardous equipment or machinery unless adequate safety equipment and proper adult supervision are provided.

(E) A foster child shall not be required to perform chores or work that is different in amount and type from the community

standard for other children.

(7) Recreation and Leisure.

(A) The foster parent(s) shall provide opportunities for social and physical development through recreation and leisure time activities.

(8) Earning and Spending Money.

(A) The foster parent(s) shall make every reasonable effort to provide opportunities for experience in earning, spending, and saving money based on age and individual requirements of each foster child.

(B) The foster parent(s) shall not require an employed foster child to pay room and board.

(9) Supervision.

(A) The foster parent(s) will adhere to the reasonable and prudent parent standard when making decisions involving the child's participation in extracurricular, enrichment, cultural, and social activities. In making such decisions, the foster parent(s) shall consider –

1. The child's age, maturity, and developmental level;
2. The overall health and safety of the child;
3. Potential risk factors and appropriateness of the activity;
4. The best interests of the child;
5. Promoting, where safe and as appropriate, normal childhood experiences; and
6. Any other relevant factors based on the caregiver's knowledge of the child.

(B) The foster parent(s) shall provide and ensure safe and adequate supervision at all times appropriate to the foster child's age and individual needs.

(C) The foster parent(s) shall not permit foster children to own or operate firearms without written authorization from the division and proper training.

(D) The foster parent(s) shall comply with all family support team recommendations and court orders regarding visitation plans; any exceptions require prior approval from the division.

(10) Transportation.

(A) The foster parent(s) must ensure that the family has reliable, legal, and safe transportation. Reliable transportation includes a properly maintained vehicle with safety standards within the minimum requirements of the law or access to reliable public transportation.

(B) The foster parent(s) shall cooperate with the division in providing transportation as indicated by the individual needs of each foster child including but not limited to medical and dental appointments, educational or training programs, and counseling.

(C) The foster parent(s) shall not permit a foster child to drive any vehicle without insurance coverage and a proper driver's license or permit.

(D) If a privately owned vehicle owned by the foster parent(s), their family members, or their friends is used to transport the foster child –

1. The operator of the vehicle must have a valid driver's license or permit;
2. The vehicle must be insured as required by law;
3. The vehicle must be registered as required by law; and
4. All children in the vehicle shall be secured by car seats or seat belts as required by law.

(E) Reimbursement of mileage allowed per division policy is not a guaranteed payment and is subject to the same restraints as provided in the *Department of Social Services Administrative Manual* travel policy for state employees.

AUTHORITY: section 207.020 and 210.506, RSMo 2016. Original rule filed July 18, 2006, effective Jan. 30, 2007. Amended: Filed Sept. 15, 2015, effective March 30, 2016. Rescinded and readopted: Filed Jan. 18, 2024.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 35 – Children’s Division
Chapter 71 – Rules for Residential Treatment
Agencies for Children and Youth

PROPOSED RESCISSON

13 CSR 35-71.020 Basic Residential Treatment for Children and Youth Core Requirements (Applicable To All Agencies) – Basis for Licensure and Licensing Procedures. This rule described the procedures for application and renewal for licensure, the licensing investigation, and the provisions for continued licensing monitoring after the initial license was granted.

PURPOSE: This rule is being rescinded so that a revised rule containing an updated version of the same subject matter may be promulgated.

AUTHORITY: sections 207.020, 210.506, and 660.017, RSMo 2016, and sections 210.493 and 210.1286, RSMo Supp. 2021. This rule originally filed as 13 CSR 40-71.020. Original rule filed Nov 9, 1978, effective Feb. 11, 1979. For intervening history, please consult the **Code of State Regulations**. Rescinded: Filed Jan. 18, 2024.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 35 – Children’s Division
Chapter 71 – Rules for Residential Care
Facilities for Children

PROPOSED RULE

13 CSR 35-71.020 License Application, Renewal, and Monitoring

PURPOSE: This rule sets forth the process through which a residential care facility may obtain and renew a license and the division’s authority to monitor a facility’s compliance with the rules in this chapter through on-site visits and record reviews.

(1) Licensing Authority. Any person who establishes, maintains, or operates a residential care facility, other than persons exempt from licensure requirements under section 210.516, RSMo, must apply for and receive a license from the division prior to accepting any child for care.

(2) Application Procedures.

(A) The applicant facility shall complete an application with the division on forms available on the division’s website.

(B) The application shall be signed by an individual with the express authority to sign on behalf of the facility.

(C) In addition to the required application, the facility shall submit the following information in support of the application on forms provided by the division or as separate attachments:

1. Articles of incorporation or organization, bylaws, and a list of any board officers with such officers’ contact information;

2. Signed and dated copy of the division’s civil rights agreement;

3. Proposed budget for a period of not less than one (1) year, including sources of income;

4. Documentation of professional and commercial liability insurance, worker’s compensation insurance, fire and disaster insurance, and insurance for any vehicles operated by the facility (coverage must include personal injury protection for passengers);

5. Document setting forth the authority and responsibilities delegated to the executive director by the board of directors;

6. Chart depicting facility’s organizational structure;

7. Personnel manual;

8. Job titles and job descriptions for all staff;

9. Name, phone number, and email address of the designated caregiver authorized by the facility to use the reasonable and prudent parent standard pursuant to 210.665, RSMo, if applicable;

10. Projected staffing plan for the anticipated capacity;

11. Staff training plan;

12. Certification that all individuals required to complete a background check and to be found eligible for employment or presence at the facility pursuant to 13 CSR 35-71.015 have completed the required background check and have been found eligible for employment or presence by the division;

13. Verification of the education, licensing credentials, and experience of all professional staff;

14. Résumés for all professional and administrative staff;

15. Evidence of compliance with local building and zoning requirements;

16. Floor plan of the facility that identifies the specific use of each room;

17. Evidence of compliance with the fire safety

requirements required by the State Fire Marshal;

18. Local health department inspection certificates.

A. The facility shall submit local health department inspection certificates for food service and water/sewer, if applicable, for all counties, cities, and towns that require such certificates in which the facility operates.

B. If the facility is unable, after exercising diligent efforts, to obtain a local inspection certificate, then the facility shall submit a statement describing the efforts made to obtain the certificate(s) and the reason why it was unable to obtain the certificate. The facility shall attach copies of any correspondence to or from any local health departments declining to conduct an inspection or to provide a certificate;

19. Documentation that any pool on the grounds is operated in accordance with all applicable ordinances;

20. Program and/or policy manual for the facility that contains the following materials:

A. Description of specific program models, including methods of treatment;

B. Description of the recreational program;

C. Document outlining the respective educational responsibilities of the facility and any local education authority, as applicable;

D. Personnel health verification policy;

E. Intake policy;

F. Health and sick care protocol for residents;

G. Medication policy, including psychotropic medications;

H. Medical record retention policy for residents;

I. Confidentiality policy;

J. Visitation policy;

K. Critical incident reporting policy;

L. Child abuse and neglect reporting policy;

M. Discipline policy for residents;

N. Restraint policy using a recognized and approved physical restraint program;

O. Locked isolation policy; and

P. Volunteer policy; and

21. Description of facility's religious requirements and practices, if applicable.

(D) The application will be complete when the residential care facility submits a completed application with all of the required supporting documents and information, including all required inspection certificates.

(E) Upon receipt of the completed application form and supporting documentation, the division will send a request to the State Fire Marshal to conduct a fire and safety inspection and provide the residential care facility and the division with a copy of the approved fire and safety inspection.

(3) Licensing Assessment. When the application is complete, the division will conduct a thorough assessment of the residential care facility to determine whether the facility meets all of the requirements for licensure set forth in the applicable rules.

(4) The License.

(A) Upon determination of compliance with the applicable rules, the director shall issue a license for a period not to exceed two (2) years.

(B) The license shall be posted in a conspicuous place on the premises of the operating site.

(C) The number, sex, and age range of children a facility is authorized to accept for care shall be specified on the license and shall not be exceeded.

(D) The license shall not be transferable.

(E) A licensed residential care facility (LRCF) may request a temporary variance from one (1) or more of the licensing requirements for a specified period of time on a form prescribed by the division. The division will only approve a variance when the division determines that the variance will not negatively impact child health and safety. No variances will be granted for required third-party inspections, such as fire and safety inspections.

(5) License Amendment.

(A) A LRCF shall file an application to amend its license with the division on a form prescribed by the division at least forty-five (45) days prior to any of the following non-temporary changes:

1. Change in the name of the LRCF;

2. Relocation and/or address change;

3. Addition of new operating site;

4. Change in the capacity, gender served, and/or age range of children; or

5. Any major change in the program.

(B) These changes shall be approved by the division prior to amending the license.

(C) Approval for any temporary changes to paragraphs 1. through 5. in subsection (A) above should be requested through the variance process.

(6) Licensing Renewal.

(A) A LRCF shall submit a completed application for license renewal to the division at least ninety (90) days prior to the expiration of its current license. The LRCF shall use forms provided by the division to apply for renewal. The application form shall be signed by the director of the LRCF or the director's legally authorized designee.

(B) In addition to the completed application form, a LRCF shall submit the following documents with its application for license renewal:

1. Current list of any board officers with such officers' contact information;

2. Documentation of professional and commercial liability insurance, worker's compensation insurance, fire and disaster insurance, and insurance for vehicles operated by the facility (must include passenger liability);

3. Summary of any significant changes to programs since the last application or renewal and copies of any resulting policies or policy changes;

4. Current personnel and/or program manual if there have been changes since last submitted to the licensing unit;

5. Current organization chart, if changes have been made since the last application or renewal;

6. Form prescribed by the division evidencing –

A. That all persons required to submit to a background check pursuant to 13 CSR 35-71.015 have completed their background checks and have been found eligible by the division for employment or presence at the LRCF;

B. The annual results of a check of the family care safety registry (FCSR) for all staff, interns, contractors, and volunteers; and

C. The annual results of a check of the child abuse and neglect registry and criminal records for those staff, interns, contractors, and volunteers that do not reside in Missouri;

7. Document outlining the respective educational responsibilities of the facility and any local education authority, if applicable;

8. Annual staff training plan;

9. Résumés for all administrative and professional staff not previously submitted to the licensing unit;

10. A record of monthly drills for fire and emergency evacuations;

11. Local health department inspection certificates for food service and water/sewer, if applicable, for all counties and cities in which the facility operates, that require such certificates;

12. Evidence of compliance with the fire safety requirements required by the State Fire Marshal;

13. Documentation evidencing that any swimming pool on the grounds is operated and maintained in accordance with all applicable local ordinances; and

14. Name, phone number, and email address of the designated caregiver authorized by the facility to use the reasonable and prudent parent standard pursuant to 210.665, RSMo, if the facility will provide care to Missouri foster children.

(C) Upon determination of compliance with the licensing law and applicable rules, the director shall issue a license for a period not to exceed two (2) years.

(7) License Monitoring.

(A) Division licensing consultants may make scheduled or unscheduled visits to a facility to determine the facility's compliance with the licensing rules.

(B) Division licensing consultants may review personnel files including criminal/child abuse/neglect/family care safety registry background screening documentation during on-site reviews.

(C) Division licensing consultant may review resident records during on-site reviews.

(D) Division licensing consultant may review a facility's business records during on-site reviews.

AUTHORITY: sections 207.020, 210.506, and 660.017, RSMo 2016, and sections 210.493 and 210.1286, RSMo Supp. 2023. This rule originally filed as 13 CSR 40-71.020. Original rule filed Nov. 9, 1978, effective Feb. 11, 1979. For intervening history, please consult the **Code of State Regulations**. Rescinded and readopted: Filed Jan. 18, 2024.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 15 – Hospital Program

PROPOSED AMENDMENT

13 CSR 70-15.220 Disproportionate Share Hospital (DSH) Payments. The division is amending section (5).

PURPOSE: This proposed amendment adds language regarding final DSH redistributions and unspent allotment payments to bankrupt-liquidation or closed hospitals.

(5) Final DSH Adjustments.

(B) Final DSH adjustments may result in a recoupment for some hospitals and additional DSH payments for other hospitals based on the results of the annual independent DSH audit as set forth below –

1. Hospital DSH liabilities are overpayments which will be recouped. If the annual independent DSH audit reflects that a facility has a hospital DSH liability, it is an overpayment to the hospital and is subject to recoupment. The hospital's DSH liability shown on the final independent DSH audit report, that is required to be submitted to CMS by December 31, will be due to the division by October 31 of the following year;

2. Any overpayments that are recouped from hospitals as the result of the final DSH adjustment will be redistributed to hospitals that are shown to have a total shortfall. These redistributions will occur proportionally based on each hospital's total shortfall to the total shortfall, not to exceed each hospital-specific DSH limit less OOS DSH payments;

3. Redistribution payments to hospitals that have a total shortfall must occur after the recoupment of hospital DSH liabilities. However, total industry redistribution payments may not exceed total industry recoupments collected to date;

4. If the amount of DSH payments to be recouped as a result of the final DSH adjustment is more than can be redistributed, the entire amount in excess of the amount able to be redistributed will be recouped and the federal share will be returned to the federal government. The state share of the final DSH recoupments that has not been redistributed to hospitals with DSH shortfalls may be used to make a hospital upper payment limit payment and/or a state-only quality improvement payment to all non-DMH hospitals. The state-only quality improvement payment will be paid proportionally to non-DMH hospitals based on the number of hospital staffed beds to total staffed beds for the same state fiscal year the final DSH adjustment relates to. Staffed beds are reported on the Missouri Annual Licensing Survey which is mandated by the Department of Health and Senior Services in accordance with 19 CSR 10-33.030;

5. If the Medicaid program's original interim DSH payments did not fully expend the federal DSH allotment for any plan year, the remaining DSH allotment may be paid to hospitals that are under their hospital-specific DSH limit as determined from the annual independent DSH audit. These payments will occur proportionally based on each hospital's shortfall to the total shortfall, not to exceed each hospital's hospital-specific DSH limit less OOS DSH payments; *[and]*

6. If the Medicaid program's original DSH payments did not fully expend the federal Institute for Mental Disease (IMD) DSH allotment for any plan year, the remaining IMD DSH allotment may be paid to IMD hospitals that are under their projected hospital-specific DSH limit. These payments will occur proportionally based on each hospital's estimated shortfall to the total estimated shortfall, not to exceed each hospital's estimated hospital-specific DSH limit less OOS DSH payments; *[and]*

7. Bankrupt-liquidation or closed hospitals are not eligible for final DSH redistributions or unspent allotment payments.

AUTHORITY: sections 208.153, 208.158, 208.201, and 660.017, RSMo 2016, and section 208.152, RSMo Supp. [2022] 2023. Emergency rule filed May 20, 2011, effective June 1, 2011, expired

Nov. 28, 2011. Original rule filed May 20, 2011, effective Jan. 30, 2012. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Jan. 18, 2024.

PUBLIC COST: This proposed amendment will not cost the state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comments@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 16 – RETIREMENT SYSTEMS
Division 10 – The Public School Retirement System
of Missouri

Chapter 5 – Retirement, Options and Benefits

PROPOSED AMENDMENT

16 CSR 10-5.010 Service Retirement. The Public School Retirement System proposes to amend sections (2), (6), and (18).

PURPOSE: This amendment clarifies procedures for completing an application to claim service retirement benefits and revises the restrictions on employment as provided in sections 169.560 and 169.596, RSMo, by increasing the earnings limit for Public School Retirement System retirees working in noncertified positions; exempting retirees who are employed by a statewide nonprofit educational association or organization, as defined under 169.130, RSMo, from certain earnings limits; and expanding the amount of time retirees are allowed to work full-time if there is a critical shortage of certified teachers in a school district.

(2) The earliest date on which service retirement may become effective is the first day of the calendar month following the calendar month in which the services of the member are terminated, or the first day of the calendar month following the filing of the Application for Service Retirement, whichever is later; except that the earliest date on which service retirement may become effective for a member retiring after receiving credit for a year of membership service shall be July 1, the first day of the fiscal year following the termination of services. **The member must complete any changes to the application by the close of business on the day the member's first monthly benefit is paid by the Public School Retirement System of Missouri.** Termination from employment covered by the retirement system prior to the effective date of retirement is required to be eligible for a retirement benefit. A member shall not be deemed to have terminated employment if the member is employed in any capacity by an employer covered by the retirement system within one (1) month after his or her effective date of retirement. Effective July 1, 2016, a member shall not be deemed to have terminated employment if, prior to receipt of his or her first benefit payment, the member reaches an agreement, whether written or unwritten, for

future employment in any capacity by an employer covered by the retirement system. The member shall be required to repay any benefit payments paid if it is determined that the member did not terminate employment covered by the retirement system.

(6) Part-time employment is any employment which is less than full-time. Temporary-substitute employment is any employment either in a position held by a regularly employed person who is temporarily absent or in a position which is temporarily vacant.

(D) A retiree receiving a retirement benefit, other than a disability benefit, from PSRS may be employed by an employer included in that system in *[any position that normally does not require a person employed in that position to be duly certified by the Department of Elementary and Secondary Education and through such employment may earn during the school year not more than sixty percent (60%) of the minimum teacher's salary for a teacher without a master's degree as set forth in section 163.172, RSMo, without a discontinuance of the retiree's retirement allowance.]* a position that does not normally require a person employed in that position to be duly certificated by the Department of Elementary and Secondary Education and through such employment may earn, beginning on August 28, 2023, and ending on June 30, 2028, up to one hundred and thirty-three percent (133%) of the annual earnings exemption amount applicable to a Social Security recipient before the calendar year of attainment of full retirement age under 20 CFR section 404.430, and after June 30, 2028, up to the annual earnings exemption amount applicable to a Social Security recipient before the calendar year of attainment of full retirement age under 20 CFR section 404.430, without a discontinuance of the retiree's retirement allowance. The Social Security annual earnings exemption amount applied shall be the exemption amount in effect for the calendar year in which the school year begins. The employer shall contribute to the Public Education Employee Retirement System of Missouri (PEERS) at the rate set for that system on all salary as defined in section 169.010, RSMo, and 16 CSR 10-3.010(9) of the person so employed. Such employee shall not contribute on such earnings and shall earn no service credit in either system for such employment. If such employment exceeds the limitation on compensation, the retiree's retirement benefit from PSRS shall cease until the employment terminates or a new school year begins, and such person shall become a member of and contribute to any retirement system described in this subsection if the person satisfies the retirement system's membership eligibility requirements. A PSRS retiree who meets PSRS eligibility requirements after exceeding the limits set forth above shall not be eligible to elect membership in PEERS under section 169.712, RSMo. The provisions of this subsection shall not apply to positions held by a PSRS retiree employed by a community college included in the system, or an employer under section 169.130.4, RSMo.

(18) Pursuant to section 169.596, RSMo, a person receiving a retirement benefit from the Public School Retirement System of Missouri (PSRS) may teach up to full-time for no more than *[twenty-four (24)] forty-eight (48)* months for a PSRS-covered school district without a suspension of his or her retirement benefit provided that such school district certifies that it has met the requirements set forth in section 169.596, RSMo, and provided that such school district does not exceed the limit on the number of PSRS retirees that may be hired pursuant to section 169.596, RSMo.

AUTHORITY: section 169.020, RSMo Supp. [2022] 2023. Original rule filed Dec. 19, 1975, effective Jan. 1, 1976. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Feb. 1, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Mike Moorefield, MMoorefield@psrsmo.org PO Box 268, Jefferson City, MO 65101. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 16 – RETIREMENT SYSTEMS

Division 10 – The Public School Retirement System of Missouri

Chapter 6 – The Public Education Employee Retirement System of Missouri

PROPOSED AMENDMENT

16 CSR 10-6.060 Service Retirement. The Public School Retirement System proposes to amend sections (1) and (15).

PURPOSE: This amendment clarifies procedures for completing an application to claim service retirement benefits and revises the restrictions on employment as provided in section 169.596, RSMo, by expanding the amount of time Public School Education Employee Retirement System retirees are allowed to work full-time if there is a critical shortage of noncertified employees in a school district.

(1) The earliest date on which retirement may become effective is the first day of the calendar month following the calendar month in which the services of the member are terminated, or the first day of the calendar month following the filing of the application for retirement, whichever is later; except that the earliest date on which retirement may become effective for a member who receives a year of membership service credit for the final school year in which the member serves shall be July 1 next following the member's last day of service. **The member must complete any changes to the application by the close of business on the day the member's first monthly benefit is paid by the Public Education Employee Retirement System of Missouri.** Termination from employment covered by the retirement system prior to the effective date of retirement is required to be eligible for a retirement benefit. A member shall not be deemed to have terminated employment if the member is employed in any capacity by an employer covered by the retirement system within one (1) month after his or her effective date of retirement. Effective July 1, 2016, a member shall not be deemed to have terminated employment if, prior to receipt of his or her first benefit payment, the member reaches an agreement, whether written or unwritten, for future employment in any capacity by an employer covered by the retirement system. The member shall be required to repay any benefit payments paid if it is determined that the member

did not terminate employment covered by the retirement system.

(15) Pursuant to section 169.596, RSMo, a person receiving a retirement benefit from the Public Education Employee Retirement System of Missouri (PEERS) may be employed up to full-time for no more than *[twenty-four (24)] forty-eight (48)* months for a PEERS-covered school district without a suspension of his or her retirement benefit provided that such school district certifies that it has met the requirements set forth in section 169.596, RSMo, and provided that such school district does not exceed the limit on the number of PEERS retirees that may be hired pursuant to section 169.596, RSMo.

AUTHORITY: section 169.610, RSMo 2016. Original rule filed Dec. 19, 1975, effective Jan. 1, 1976. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Feb. 1, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Mike Moorefield, MMoorefield@psrsmo.org PO Box 268, Jefferson City, MO 65101. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

Division 2150 – State Board of Registration for the Healing Arts

Chapter 5 – General Rules

PROPOSED AMENDMENT

20 CSR 2150-5.100 Collaborative Practice Arrangement with Nurses. The board is amending the purpose, deleting section (2), and renumbering as necessary.

PURPOSE: This amendment reflects changes made to sections 334.104 and 335.175, RSMo, eliminating geographic areas.

PURPOSE: In accordance with sections 334.104 and 335.175, RSMo, this rule defines collaborative practice arrangement terms and delimits *[geographic areas;]* methods of treatment; review of services; and drug/device dispensing or distribution pursuant to prescription *[and implements the Utilization of Telehealth by Nurses as required by section 335.175, RSMo and APRN involvement in the "Improved Access to Treatment for Opioid Addictions Act" (IATOA) pursuant to sections 334.104 and 630.875, RSMo].*

[(2) Geographic Areas.

(A) The collaborating physician in a collaborative practice arrangement shall not be so geographically distanced from the collaborating RN or APRN as to create an impediment to effective collaboration in the delivery of health care services or the adequate review of those services.

(B) The following shall apply in the use of a collaborative practice arrangement by an APRN who provides health care services that include the diagnosis and initiation of treatment for acutely or chronically ill or injured persons:

1. If the APRN is providing services pursuant to section 335.175, RSMo, no mileage limitation shall apply;
2. If the APRN is not providing services pursuant to section 335.175, RSMo, and is practicing the collaborating physician and collaborating APRN shall practice within seventy-five (75) miles by road of one another.
3. Pursuant to section 630.875, RSMo, an APRN collaborating with a physician who is waiver-certified for the use of buprenorphine, may participate in the "Improved Access to Treatment for Opioid Addictions Program" (IATOAP) in any area of the state and provide all services and functions of an APRN. A remote collaborating physician working with an on-site APRN shall be considered to be on-site for the purposes of IATOAP.

(C) An APRN who desires to enter into a collaborative practice arrangement at a location where the collaborating physician is not continuously present shall practice together at the same location with the collaborating physician continuously present for a period of at least one (1) month before the collaborating APRN practices at a location where the collaborating physician is not present. It is the responsibility of the collaborating physician to determine and document the completion of the same location practice described in the previous sentence.

(D) A collaborating physician shall not enter into a collaborative practice arrangement with more than six (6) full-time equivalent APRNs, full-time equivalent physician assistants, full-time equivalent assistant physicians, or any combination thereof. This limitation shall not apply to collaborative arrangements of hospital employees providing inpatient care service in hospitals as defined in Chapter 197, RSMo, or population-based public health services as defined in this rule or to a certified registered nurse anesthetist providing anesthesia services under the supervision of an anesthesiologist or other physician, dentist, or podiatrist who is immediately available if needed as set out in section 334.104(7), RSMo.]

[(3)](2) Methods of Treatment.

(A) The methods of treatment and the authority to administer, dispense, or prescribe drugs delegated in a collaborative practice arrangement between a collaborating physician and collaborating APRN shall be within the scope of practice of each professional and shall be consistent with each professional's skill, training, education, competence, licensure, and/or certification and shall not be further delegated to any person except that the individuals identified in sections 338.095 and 338.198, RSMo, may communicate prescription drug orders to a pharmacist.

(B) The methods of treatment and authority to administer and dispense drugs delegated in a collaborative practice arrangement between a collaborating physician and a collaborating RN shall be within the scope of practice of each professional and shall be consistent with each professional's skill, training, education, and competence and shall not be delegated to any other person except the individuals identified in sections 338.095 and 338.198, RSMo, may communicate prescription drug orders to a pharmacist.

(C) The collaborating physician shall consider the level of skill, education, training, and competence of the collaborating RN or APRN and ensure that the delegated responsibilities contained in the collaborative practice arrangement are consistent with that level of skill, education, training, and competence.

(D) Guidelines for consultation and referral to the

collaborating physician or designated health care facility for services or emergency care that is beyond the education, training, competence, or scope of practice of the collaborating RN or APRN shall be established in the collaborative practice arrangement.

(E) The methods of treatment, including any authority to administer or dispense drugs, delegated in a collaborative practice arrangement between a collaborating physician and a collaborating RN shall be delivered only pursuant to a written agreement, jointly agreed-upon protocols, or standing orders that shall describe a specific sequence of orders, steps, or procedures to be followed in providing patient care in specified clinical situations.

(F) The methods of treatment, including any authority to administer, dispense, or prescribe drugs, delegated in a collaborative practice arrangement between a collaborating physician and a collaborating APRN shall be delivered only pursuant to a written agreement, jointly agreed-upon protocols, or standing orders that are specific to the clinical conditions treated by the collaborating physician and collaborating APRN.

(G) Methods of treatment delegated and authority to administer, dispense, or prescribe drugs shall be subject to the following:

1. The physician retains the responsibility for ensuring the appropriate administering, dispensing, prescribing, and control of drugs utilized pursuant to a collaborative practice arrangement in accordance with all state and federal statutes, rules, or regulations;

2. All labeling requirements outlined in section 338.059, RSMo, shall be followed;

3. Consumer product safety laws and Class B container standards shall be followed when packaging drugs for distribution;

4. All drugs shall be stored according to the *United States Pharmacopeia* (USP), (2010), published by the United States Pharmacopeial Convention, 12601 Twinbrook Parkway, Rockville, Maryland 20852-1790, (800)727-8772, <http://www.usp.org/> recommended conditions, which is incorporated by reference. This does not include any later amendments or additions;

5. Outdated drugs shall be separated from the active inventory;

6. Retrievable dispensing logs shall be maintained for all prescription drugs dispensed and shall include all information required by state and federal statutes, rules, or regulations;

7. All prescriptions shall conform to all applicable state and federal statutes, rules, or regulations and shall include the name, address, and telephone number of the collaborating physician and collaborating APRN;

8. An RN shall not, under any circumstances, prescribe drugs. The administering or dispensing of a controlled substance by an RN or APRN who has not been delegated authority to prescribe in a collaborative practice arrangement, pursuant to 19 CSR 30-1.066, shall be accomplished only under the direction and supervision of the collaborating physician, or other physician designated in the collaborative practice arrangement, and shall only occur on a case-by-case determination of the patient's needs following verbal consultation between the collaborating physician and collaborating RN or APRN. The required consultation and the physician's directions for the administering or dispensing of controlled substances shall be recorded in the patient's chart and in the appropriate dispensing log. These recordings shall be made by the collaborating RN or APRN and shall be cosigned by the collaborating physician following a review of

the records;

9. In addition to administering and dispensing controlled substances, an APRN, as defined in section 335.016, RSMo, may be delegated the authority to prescribe controlled substances listed in Schedule II-hydrocodone and Schedules III, IV, and V of section 195.017, RSMo in a written collaborative practice arrangement, except that, the collaborative practice arrangement shall not delegate the authority to administer any controlled substances listed in Schedule II-hydrocodone and Schedules III, IV, and V of section 195.017, RSMo, for the purpose of inducing sedation or general anesthesia for therapeutic, diagnostic, or surgical procedures. When issuing the initial prescription for an opioid controlled substance in treating a patient for acute pain, the APRN shall comply with requirements set forth in section 195.080, RSMo. Schedule II-hydrocodone and Schedule III narcotic controlled substance prescriptions shall be limited to a one hundred twenty-(120-) hour supply without refill. An APRN may prescribe buprenorphine, a Schedule III controlled substance, for up to a thirty- (30-) day supply without refill for patients receiving medication-assisted treatment for substance abuse disorders under the direction of the collaborating physician as described in sections 334.104 and 630.875, RSMo;

10. An APRN may not prescribe controlled substances for his or her own self or family. Family is defined as spouse, parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers and sisters, aunts and uncles, nephews and nieces, mother-in-law, father-in-law, brothers-in-law, sisters-in-law, daughters-in-law, and sons-in-law. Adopted and step members are also included in family;

11. An APRN or RN in a collaborative practice arrangement may only dispense starter doses of medication to cover a period of time for seventy-two (72) hours or less with the exception of Title X family planning providers or publicly funded clinics in community health settings that dispense medications free of charge. The dispensing of drug samples, as defined in 21 U.S.C. section 353(c)(1), is permitted as appropriate to complete drug therapy;

12. The collaborative practice arrangement shall clearly identify the controlled substances the collaborating physician authorizes the collaborating APRN to prescribe and document that it is consistent with each professional's education, knowledge, skill, and competence; and

13. The medications to be administered, dispensed, or prescribed by a collaborating RN or APRN in a collaborative practice arrangement shall be consistent with the education, training, competence, and scopes of practice of the collaborating physician and collaborating RN or APRN.

(H) When a collaborative practice arrangement is utilized to provide health care services for conditions other than acute self-limited or well-defined problems, the collaborating physician, or other physician designated in the collaborative practice arrangement, shall examine and evaluate the patient and approve or formulate the plan of treatment for new or significantly changed conditions as soon as is practical, but in no case more than two (2) weeks after the patient has been seen by the collaborating APRN or RN. If the APRN is providing services pursuant to section 335.175, RSMo, the collaborating physician, or other physician designated in the collaborative practice arrangement, may conduct the examination and evaluation required by this section via live, interactive video or in person. Telehealth providers shall obtain the patient's or the patient's guardian's consent before telehealth services are initiated and shall document the patient's or the patient's guardian's consent in the patient's file or chart. All telehealth activities must comply with the requirements of the Health

Insurance Portability and Accountability Act of 1996 and all other applicable state and federal laws and regulations.

(I) Nothing in these rules shall be construed to permit medical diagnosis of any condition by an RN pursuant to a collaborative practice arrangement.

[(4)](3) Review of Services.

(A) In order to assure true collaborative practice and to foster effective communication and review of services, the collaborating physician, or other physician designated in the collaborative practice arrangement, shall be immediately available for consultation to the collaborating RN or APRN at all times, either personally or via telecommunications.

(B) The collaborative practice arrangement between a collaborating physician and a collaborating RN or APRN shall be signed and dated by the collaborating physician and collaborating RN or APRN before it is implemented, signifying that both are aware of its content and agree to follow the terms of the collaborative practice arrangement. The collaborative practice arrangement and any subsequent notice of termination of the collaborative practice arrangement shall be in writing and shall be maintained by the collaborating professionals for a minimum of eight (8) years after termination of the collaborative practice arrangement. The collaborative practice arrangement shall be reviewed at least annually and revised as needed by the collaborating physician and collaborating RN or APRN. Documentation of the annual review shall be maintained as part of the collaborative practice arrangement.

(C) Within thirty (30) days of any change and with each physician's license renewal, the collaborating physician shall advise the Missouri State Board of Registration for the Healing Arts whether he/she is engaged in any collaborative practice agreement, including collaborative practice agreements delegating the authority to prescribe controlled substances and also report to the board the name of each licensed RN or APRN with whom he/she has entered into such agreement. A change shall include[,] but not be limited to[,] resignation or termination of the RN or APRN[,] change in practice locations[,] and addition of new collaborating professionals.

(D) An RN or an APRN practicing pursuant to a collaborative practice arrangement shall maintain adequate and complete patient records in compliance with section 334.097, RSMo.

(E) The collaborating physician shall complete a review of a minimum of ten percent (10%) of the total health care services delivered by the collaborating APRN. If the APRN's practice includes the prescribing of controlled substances, the physician shall review a minimum of twenty percent (20%) of the cases in which the APRN wrote a prescription for a controlled substance. If the controlled substance chart review meets the minimum total ten percent (10%) as described above, then the minimum review requirements have been met. The collaborating APRN's documentation shall be submitted for review to the collaborating physician at least every fourteen (14) days. This documentation submission may be accomplished in person or by other electronic means and reviewed by the collaborating physician. The collaborating physician must produce evidence of the chart review upon request of the Missouri State Board of Registration for the Healing Arts. *[This subsection shall not apply during the time the collaborating physician and collaborating APRN are practicing together as required in subsection (2)(C) above.]*

(F) If a collaborative practice arrangement is used in clinical situations where a collaborating APRN provides health care services that include the diagnosis and initiation of treatment for acutely or chronically ill or injured persons, then the

collaborating physician shall be present for sufficient periods of time, at least once every two (2) weeks, except in extraordinary circumstances that shall be documented, to participate in such review and to provide necessary medical direction, medical services, consultations, and supervision of the health care staff. In such settings, the use of a collaborative practice arrangement shall be limited to only an APRN. If the APRN is providing services pursuant to section 335.175, RSMo, the collaborating physician may be present in person or the collaboration may occur via telehealth in order to meet the requirements of this section. Telehealth providers shall obtain the patient's or the patient's guardian's consent before telehealth services are initiated and shall document the patient's or the patient's guardian's consent in the patient's file or chart. All telehealth activities must comply with the requirements of the Health Insurance Portability and Accountability Act of 1996 and all other applicable state and federal laws and regulations.

(G) The collaborating physician and collaborating RN or APRN shall determine an appropriate process of review and management of abnormal test results which shall be documented in the collaborative practice arrangement.

(H) The Missouri State Board of Registration for the Healing Arts and the Missouri State Board of Nursing separately retain the right and duty to discipline their respective licensees for violations of any state or federal statutes, rules, or regulations regardless of the licensee's participation in a collaborative practice arrangement.

I(5)](4) Population-Based Public Health Services.

(A) In the case of the collaborating physicians and collaborating registered professional nurses or APRN practicing in association with public health clinics that provide population-based health services as defined in section (1) of this rule, *[the geographic areas.]* methods of treatment, and review of services shall occur as set forth in the collaborative practice arrangement. If the services provided in such settings include diagnosis and initiation of treatment of disease or injury not related to population-based health services, then the provisions of sections (2)[.] and (3)[, and (4)] above shall apply.

AUTHORITY: section[s] 334.125 *[and 335.175]*, RSMo 2016, and sections 334.104.3 *[and]*, 335.036, **and 335.175**, RSMo Supp. [2018] 2023. This rule originally filed as 4 CSR 150-5.100. Original rule filed Jan. 29, 1996, effective Sept. 30, 1996. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Feb. 1, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri State Board of Registration for the Healing Arts, PO Box 4, 3605 Missouri Boulevard, Jefferson City, MO 65102, by facsimile at (573) 751-3166, or via email at healingarts@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this amendment in the **Missouri Register**. No public hearing is scheduled.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

Division 2200 – State Board of Nursing
Chapter 4 – General Rules

PROPOSED AMENDMENT

20 CSR 2200-4.200 Collaborative Practice. The board is amending the purpose, deleting section (2), and renumbering as necessary.

PURPOSE: *This amendment reflects changes made to sections 334.104 and 335.175, RSMo, eliminating geographic areas.*

PURPOSE: *In accordance with sections 334.104 and 335.175, RSMo, this rule defines collaborative practice arrangement terms and delimits [geographic areas.] methods of treatment; review of services; and drug/device dispensing or distribution pursuant to prescription [and implements the Utilization of Telehealth by Nurses as required by section 335.175, RSMo and APRN involvement in the "Improved Access to Treatment for Opioid Addictions Act" (IATOA) pursuant to sections 334.104 and 630.875, RSMo].*

I(2) Geographic Areas.

(A) The collaborating physician in a collaborative practice arrangement shall not be so geographically distanced from the collaborating RN or APRN as to create an impediment to effective collaboration in the delivery of health care services or the adequate review of those services.

(B) The following shall apply in the use of a collaborative practice arrangement by an APRN who provides health care services that include the diagnosis and initiation of treatment for acutely or chronically ill or injured persons:

1. If the APRN is providing services pursuant to section 335.175, RSMo, no mileage limitation shall apply;
2. If the APRN is not providing services pursuant to section 335.175, RSMo, the collaborating physician and collaborating APRN shall practice within seventy-five (75) miles by road of one another; and

3. Pursuant to section 630.875, RSMo, an APRN collaborating with a physician who is waiver-certified for the use of buprenorphine, may participate in the "Improved Access to Treatment for Opioid Addictions Program" (IATOAP) in any area of the state and provide all services and functions of an APRN. A remote collaborating physician working with an on-site APRN shall be considered to be on-site for the purposes of IATOAP.

(C) An APRN who desires to enter into a collaborative practice arrangement at a location where the collaborating physician is not continuously present shall practice together at the same location with the collaborating physician continuously present for a period of at least one (1) month before the collaborating APRN practices at a location where the collaborating physician is not present. It is the responsibility of the collaborating physician to determine and document the completion of the same location practice described in the previous sentence.

(D) A collaborating physician shall not enter into a collaborative practice arrangement with more than six (6) full-time equivalent APRNs, full-time equivalent physician assistants, full-time equivalent assistant physicians, or any combination thereof. This limitation shall not apply to collaborative arrangements of hospital employees providing inpatient care service in hospitals as defined in Chapter 197, RSMo, or population-based public health services as defined in this rule or to a certified registered nurse anesthetist providing anesthesia services under the

supervision of an anesthesiologist or other physician, dentist, or podiatrist who is immediately available if needed as set out in section 334.104(7), RSMo.]

I(3)J(2) Methods of Treatment.

(A) The methods of treatment and the authority to administer, dispense, or prescribe drugs delegated in a collaborative practice arrangement between a collaborating physician and collaborating APRN shall be within the scope of practice of each professional and shall be consistent with each professional's skill, training, education, competence, licensure, and/or certification and shall not be further delegated to any person except that the individuals identified in sections 338.095 and 338.198, RSMo, may communicate prescription drug orders to a pharmacist.

(B) The methods of treatment and authority to administer and dispense drugs delegated in a collaborative practice arrangement between a collaborating physician and a collaborating RN shall be within the scope of practice of each professional and shall be consistent with each professional's skill, training, education, and competence and shall not be delegated to any other person except the individuals identified in sections 338.095 and 338.198, RSMo, may communicate prescription drug orders to a pharmacist.

(C) The collaborating physician shall consider the level of skill, education, training, and competence of the collaborating RN or APRN and ensure that the delegated responsibilities contained in the collaborative practice arrangement are consistent with that level of skill, education, training, and competence.

(D) Guidelines for consultation and referral to the collaborating physician or designated health care facility for services or emergency care that is beyond the education, training, competence, or scope of practice of the collaborating RN or APRN shall be established in the collaborative practice arrangement.

(E) The methods of treatment, including any authority to administer or dispense drugs, delegated in a collaborative practice arrangement between a collaborating physician and a collaborating RN shall be delivered only pursuant to a written agreement, jointly agreed-upon protocols, or standing orders that shall describe a specific sequence of orders, steps, or procedures to be followed in providing patient care in specified clinical situations.

(F) The methods of treatment, including any authority to administer, dispense, or prescribe drugs, delegated in a collaborative practice arrangement between a collaborating physician and a collaborating APRN shall be delivered only pursuant to a written agreement, jointly agreed-upon protocols, or standing orders that are specific to the clinical conditions treated by the collaborating physician and collaborating APRN.

(G) Methods of treatment delegated and authority to administer, dispense, or prescribe drugs shall be subject to the following:

1. The physician retains the responsibility for ensuring the appropriate administering, dispensing, prescribing, and control of drugs utilized pursuant to a collaborative practice arrangement in accordance with all state and federal statutes, rules, or regulations;

2. All labeling requirements outlined in section 338.059, RSMo, shall be followed;

3. Consumer product safety laws and Class B container standards shall be followed when packaging drugs for distribution;

4. All drugs shall be stored according to the *United States Pharmacopeia* (USP), (2010), published by the United

States Pharmacopeial Convention, 12601 Twinbrook Parkway, Rockville, Maryland 20852-1790, (800) 227-8772, <http://www.usp.org/recommended> conditions, which is incorporated by reference. This does not include any later amendments or additions;

5. Outdated drugs shall be separated from the active inventory;

6. Retrievable dispensing logs shall be maintained for all prescription drugs dispensed and shall include all information required by state and federal statutes, rules, or regulations;

7. All prescriptions shall conform to all applicable state and federal statutes, rules, or regulations and shall include the name, address, and telephone number of the collaborating physician and collaborating APRN;

8. An RN shall not, under any circumstances, prescribe drugs. The administering or dispensing of a controlled substance by an RN or APRN who has not been delegated authority to prescribe in a collaborative practice arrangement, pursuant to 19 CSR 30-1.066, shall be accomplished only under the direction and supervision of the collaborating physician, or other physician designated in the collaborative practice arrangement, and shall only occur on a case-by-case determination of the patient's needs following verbal consultation between the collaborating physician and collaborating RN or APRN. The required consultation and the physician's directions for the administering or dispensing of controlled substances shall be recorded in the patient's chart and in the appropriate dispensing log. These recordings shall be made by the collaborating RN or APRN and shall be cosigned by the collaborating physician following a review of the records;

9. In addition to administering and dispensing controlled substances, an APRN, as defined in section 335.016, RSMo, may be delegated the authority to prescribe controlled substances listed in Schedule II-hydrocodone and Schedules III, IV, and V of section 195.017, RSMo, in a written collaborative practice arrangement, except that, the collaborative practice arrangement shall not delegate the authority to administer any controlled substances listed in Schedule II-hydrocodone and Schedules III, IV, and V of section 195.017, RSMo, for the purpose of inducing sedation or general anesthesia for therapeutic, diagnostic, or surgical procedures. When issuing the initial prescription for an opioid controlled substance in treating a patient for acute pain, the APRN shall comply with requirements set forth in section 195.080, RSMo. Schedule II-hydrocodone and Schedule III narcotic controlled substance prescriptions shall be limited to a one hundred twenty- (120-) hour supply without refill. An APRN may prescribe buprenorphine, a Schedule III controlled substance, for up to a thirty- (30-) day supply without refill for patients receiving medication-assisted treatment for substance abuse disorders under the direction of the collaborating physician as described in sections 334.104 and 630.875, RSMo;

10. An APRN may not prescribe controlled substances for his or her own self or family. Family is defined as spouse, parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers and sisters, aunts and uncles, nephews and nieces, mother-in-law, father-in-law, brothers-in-law, sisters-in-law, daughters-in-law, and sons-in-law. Adopted and step members are also included in family;

11. An APRN or RN in a collaborative practice arrangement may only dispense starter doses of medication to cover a period of time for seventy-two (72) hours or less with the exception of Title X family planning providers or publicly funded clinics in community health settings that dispense medications free of

charge. The dispensing of drug samples, as defined in 21 U.S.C. section 353(c)(1), is permitted as appropriate to complete drug therapy;

12. The collaborative practice arrangement shall clearly identify the controlled substances the collaborating physician authorizes the collaborating APRN to prescribe and document that it is consistent with each professional's education, knowledge, skill, and competence; and

13. The medications to be administered, dispensed, or prescribed by a collaborating RN or APRN in a collaborative practice arrangement shall be consistent with the education, training, competence, and scopes of practice of the collaborating physician and collaborating RN or APRN.

(H) When a collaborative practice arrangement is utilized to provide health care services for conditions other than acute self-limited or well-defined problems, the collaborating physician, or other physician designated in the collaborative practice arrangement, shall examine and evaluate the patient and approve or formulate the plan of treatment for new or significantly changed conditions as soon as is practical, but in no case more than two (2) weeks after the patient has been seen by the collaborating APRN or RN. If the APRN is providing services pursuant to section 335.175, RSMo, the collaborating physician, or other physician designated in the collaborative practice arrangement, may conduct the examination and evaluation required by this section via live, interactive video or in person. Telehealth providers shall obtain the patient's or the patient's guardian's consent before telehealth services are initiated and shall document the patient's or the patient's guardian's consent in the patient's file or chart. All telehealth activities must comply with the requirements of the Health Insurance Portability and Accountability Act of 1996 and all other applicable state and federal laws and regulations.

(I) Nothing in these rules shall be construed to permit medical diagnosis of any condition by an RN pursuant to a collaborative practice arrangement.

[(4)](3) Review of Services.

(A) In order to assure true collaborative practice and to foster effective communication and review of services, the collaborating physician, or other physician designated in the collaborative practice arrangement, shall be immediately available for consultation to the collaborating RN or APRN at all times, either personally or via telecommunications.

(B) The collaborative practice arrangement between a collaborating physician and a collaborating RN or APRN shall be signed and dated by the collaborating physician and collaborating RN or APRN before it is implemented, signifying that both are aware of its content and agree to follow the terms of the collaborative practice arrangement. The collaborative practice arrangement and any subsequent notice of termination of the collaborative practice arrangement shall be in writing and shall be maintained by the collaborating professionals for a minimum of eight (8) years after termination of the collaborative practice arrangement. The collaborative practice arrangement shall be reviewed at least annually and revised as needed by the collaborating physician and collaborating RN or APRN. Documentation of the annual review shall be maintained as part of the collaborative practice arrangement.

(C) Within thirty (30) days of any change and with each physician's license renewal, the collaborating physician shall advise the Missouri State Board of Registration for the Healing Arts whether he/she is engaged in any collaborative practice agreement, including collaborative practice agreements delegating the authority to prescribe controlled substances

and also report to the board the name of each licensed RN or APRN with whom he/she has entered into such agreement. A change shall include[,] but not be limited to[,] resignation or termination of the RN or APRN[,] change in practice locations[,] and addition of new collaborating professionals.

(D) An RN or an APRN practicing pursuant to a collaborative practice arrangement shall maintain adequate and complete patient records in compliance with section 334.097, RSMo.

(E) The collaborating physician shall complete a review of a minimum of ten percent (10%) of the total health care services delivered by the collaborating APRN. If the APRN's practice includes the prescribing of controlled substances, the physician shall review a minimum of twenty percent (20%) of the cases in which the APRN wrote a prescription for a controlled substance. If the controlled substance chart review meets the minimum total ten percent (10%) as described above, then the minimum review requirements have been met. The collaborating APRN's documentation shall be submitted for review to the collaborating physician at least every fourteen (14) days. This documentation submission may be accomplished in person or by other electronic means and reviewed by the collaborating physician. The collaborating physician must produce evidence of the chart review upon request of the Missouri State Board of Registration for the Healing Arts. *[This subsection shall not apply during the time the collaborating physician and collaborating APRN are practicing together as required in subsection (2)(C) above.]*

(F) If a collaborative practice arrangement is used in clinical situations where a collaborating APRN provides health care services that include the diagnosis and initiation of treatment for acutely or chronically ill or injured persons, then the collaborating physician shall be present for sufficient periods of time, at least once every two (2) weeks, except in extraordinary circumstances that shall be documented, to participate in such review and to provide necessary medical direction, medical services, consultations, and supervision of the health care staff. In such settings, the use of a collaborative practice arrangement shall be limited to only an APRN. If the APRN is providing services pursuant to section 335.175, RSMo, the collaborating physician may be present in person or the collaboration may occur via telehealth in order to meet the requirements of this section. Telehealth providers shall obtain the patient's or the patient's guardian's consent before telehealth services are initiated and shall document the patient's or the patient's guardian's consent in the patient's file or chart. All telehealth activities must comply with the requirements of the Health Insurance Portability and Accountability Act of 1996 and all other applicable state and federal laws and regulations.

(G) The collaborating physician and collaborating RN or APRN shall determine an appropriate process of review and management of abnormal test results which shall be documented in the collaborative practice arrangement.

(H) The Missouri State Board of Registration for the Healing Arts and the Missouri State Board of Nursing separately retain the right and duty to discipline their respective licensees for violations of any state or federal statutes, rules, or regulations regardless of the licensee's participation in a collaborative practice arrangement.

[(5)](4) Population-Based Public Health Services.

(A) In the case of the collaborating physicians and collaborating registered professional nurses or APRN practicing in association with public health clinics that provide population-based health services as defined in section (1) of this rule, *[the geographic areas,]* methods of treatment, and review of services shall occur as set forth in the collaborative practice arrangement.

If the services provided in such settings include diagnosis and initiation of treatment of disease or injury not related to population-based health services, then the provisions of sections (2) and (3) and (4) above shall apply.

AUTHORITY: section[s] 334.125 [and 335.175], RSMo 2016, and sections 334.104.3 [and], 335.036, and 335.175, RSMo Supp. [2018] 2023. This rule originally filed as 4 CSR 200-4.200. Original rule filed Jan. 29, 1996, effective Sept. 30, 1996. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Feb. 1, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the State Board of Nursing, Lori Scheidt, Executive Director, PO Box 656, Jefferson City, MO 65102, by fax at (573) 751-0075, or via email at nursing@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE
Division 2267 – Office of Tattooing, Body Piercing, and Branding
Chapter 5 – Standards of Practice

PROPOSED AMENDMENT

20 CSR 2267-5.010 Standards of Practice. The office is amending section (1).

PURPOSE: This amendment deletes language regarding tattoo removal.

(1) Competence.

[(B)](A) A licensee shall not perform or attempt to perform any procedure intended to remove a tattoo. Any attempt by a licensee to perform a tattoo removal procedure shall be grounds for disciplinary action.]

[(C)](B) Licensed tattooists shall retain records of the dyes used in their tattoos, including the lot number of each pigment used for each patron.

[(D)](C) No licensee shall delegate professional responsibilities to a person who is not qualified and licensed to perform such responsibilities.

AUTHORITY: section 324.522, RSMo 2016. This rule originally filed as 4 CSR 267-5.010. Original rule filed Aug. 15, 2002, effective Feb. 28, 2003. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Jan. 23, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

Division 2270 – Missouri Veterinary Medical Board
Chapter 2 – Licensure Requirements for Veterinarians

PROPOSED AMENDMENT

20 CSR 2270-2.031 Examinations. The board is amending sections (2) and (5).

PURPOSE: This amendment updates examination requirements.

(2) Applicants shall submit –

(A) The application for licensure and the registration fee to the Missouri Veterinary Medical Board; and

(B) The NAVLE application and fee directly to the [National Board of Veterinary Medical Examiners (NBVME); and] International Council for Veterinary Assessment (ICVA).

[(C) The fee for the Missouri State Board Examination to the board's designated testing agency.]

(5) The NAVLE and the Missouri State Board Examinations will be administered at least once each year. Veterinary students within [six (6)] ten (10) months of graduation may apply to take all of the required exams. However, no license will be issued until an official certified transcript verifying receipt of the degree in veterinary medicine is received by the board office sent by the degree-granting institution. It shall be the student's responsibility to arrange with the school or university for the transmitting of the official transcript to the board office.

AUTHORITY: sections 340.210 and 340.234, RSMo 2016. This rule originally filed as 4 CSR 270-2.031. Original rule filed Nov. 4, 1992, effective July 8, 1993. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Jan. 23, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Veterinary Medical Board, PO Box 633, Jefferson City, MO 65102, via facsimile at (573) 526-3856, or via email at vets@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE**

**Division 2270 – Missouri Veterinary Medical Board
Chapter 2 – Licensure Requirements for
Veterinarians**

PROPOSED AMENDMENT

20 CSR 2270-2.041 Reexamination. The board is amending sections (1) and (2).

PURPOSE: This amendment updates the requirements for retaking the licensure examination.

(1) Any applicant who fails an examination for licensure as a veterinarian may be reexamined by making application to the board office and paying the appropriate nonrefundable examination fee and registration fee [*and provide two (2) additional photographs*]. The deadline for applying to retake the North American Veterinary Licensing Examination (NAVLE) shall be August 1 and January 3 prior to each test window and the Missouri State Board Examination shall be thirty (30) days prior to retaking the examination.

(2) Applicants shall submit –

(B) The NAVLE application and fee directly to the [*National Board of Veterinary Medical Examiners (NBVME)*] International Council for Veterinary Assessment (ICVA); and

(C) The [*fee*] application for the Missouri State Board Examination **and the registration fee** to the [*board's designated testing agency*] Missouri Veterinary Medical Board.

AUTHORITY: sections 340.210 and 340.232, RSMo 2016. This rule originally filed as 4 CSR 270-2.041. Original rule file Nov. 4, 1992, effective July 8, 1993. For intervening history, please consult the Code of State Regulations. Amended: Filed Jan. 23, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Veterinary Medical Board, PO Box 633, Jefferson City, MO 65102, via facsimile at (573) 526-3856, or via email at vets@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE**

**Division 2270 – Missouri Veterinary Medical Board
Chapter 3 – Registration Requirements for
Veterinary Technicians**

PROPOSED AMENDMENT

20 CSR 2270-3.020 Examinations. The board is amending section (2).

PURPOSE: This amendment updates the examination requirements.

(2) Applicants shall submit –

(A) The application for registration and fee to the Missouri Veterinary Medical Board; **and**

(B) The VTNE application and fee directly to the American Association of Veterinary State Boards (AAVSB); **and**

(C) *The fee for the Missouri State Board Examination to the board's designated testing agency*.

AUTHORITY: sections 340.210, 340.300, 340.302, and 340.308, RSMo 2016. This rule originally filed as 4 CSR 270-3.020. Original rule filed Nov. 4, 1992, effective July 8, 1993. For intervening history, please consult the Code of State Regulations. Amended: Filed Jan. 23, 2024.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Veterinary Medical Board, PO Box 633, Jefferson City, MO 65102, via facsimile at (573) 526-3856, or via email at vets@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE**

**Division 2270 – Missouri Veterinary Medical Board
Chapter 4 – Minimum Standards**

PROPOSED AMENDMENT

20 CSR 2270-4.041 Minimum Standards for Medical Records. The board is amending section (2).

PURPOSE: This amendment clarifies the term reasonable period of time.

(2) Record and Radiograph Storage. All records shall be maintained for a minimum of five (5) years after the last visit, and all radiographs shall be maintained for a minimum of five (5) years from the date the radiograph was taken. Copies of records will be made available within a reasonable period of time upon the request of another treating veterinarian who has the authorization of the owner of the animal to which it pertains or directly to the owner or owner's agent. **Reasonable period of time means no more than five (5) business days or sooner in accordance with the patient's medical condition.** Documented proof of transfers of radiographs will be verifiable.

AUTHORITY: sections 340.210, 340.264, and 340.284, RSMo 2016. This rule originally filed as 4 CSR 270-4.041. Original rule filed Nov. 4, 1992, effective July 8, 1993. For intervening history, please consult the Code of State Regulations. Amended: Filed Jan. 23, 2024.

PUBLIC COST: This proposed amendment will not cost state

agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Veterinary Medical Board, PO Box 633, Jefferson City, MO 65102, via facsimile at (573) 526-3856, or via email at vets@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted that has been changed from the text contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments that are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

TITLE 13 – DEPARTMENT OF SOCIAL SERVICES Division 35 – Children’s Division Chapter 60 – Licensing of Foster Family Homes

ORDER OF RULEMAKING

By the authority vested in the Department of Social Services, Children’s Division, under sections 207.020 and 660.017, RSMO 2016, the division amends a rule as follows:

13 CSR 35-60.030 Minimum Qualifications of Foster Parent(s) is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on October 16, 2023 (48 MoReg 1832). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 16 – RETIREMENT SYSTEMS Division 50 – The County Employees’ Retirement Fund Chapter 20 – County Employees’ Deferred Compensation Plan

ORDER OF RULEMAKING

By the authority vested in the County Employees’ Retirement Board under section 50.1032, RSMO 2016, the board amends a rule as follows:

16 CSR 50-20.120 Additional Provisions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 1, 2023 (48 MoReg 1962-1963). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE Division 2095 – Committee for Professional Counselors Chapter 2 – Licensure Requirements

ORDER OF RULEMAKING

By the authority vested in the Committee for Professional Counselors under section 337.520, RSMO Supp. 2023, the committee amends a rule as follows:

20 CSR 2095-2.010 Educational Requirements is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2023 (48 MoReg 2067-2070). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE Division 2200 – State Board of Nursing Chapter 2 – Minimum Standards for Approved Programs of Professional Nursing

ORDER OF RULEMAKING

By the authority vested in the State Board of Nursing under section 335.036, RSMO Supp. 2023, the board amends a rule as follows:

20 CSR 2200-2.060 Administrator/Faculty is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2023 (48 MoReg 2070-2071). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes

effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

Division 2200 – State Board of Nursing
Chapter 3 – Minimum Standards for Approved Programs of Practical Nursing

ORDER OF RULEMAKING

By the authority vested in the State Board of Nursing under section 335.036, RSMo Supp. 2023, the board amends a rule as follows:

20 CSR 2200-3.060 Administrator/Faculty is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2023 (48 MoReg 2071-2072). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs, and other items required to be published in the *Missouri Register* by law.

TITLE 19 – DEPARTMENT OF HEALTH AND SENIOR

SERVICES

Division 60 – Missouri Health Facilities Review

Committee

Chapter 50 – Certificate of Need Program

**NOTIFICATION OF REVIEW:
APPLICATION REVIEW SCHEDULE**

The Missouri Health Facilities Review Committee has initiated review of the CON applications listed below. A decision is tentatively scheduled for March 26, 2024. These applications are available for public inspection at the address shown below.

Date Filed

Project Number: Project Name

City (County)

Cost, Description

2/8/2024

#6081 HT: Cape Radiology Group I, LLC

Cape Girardeau (Cape Girardeau County)

\$1,413,775, Replace MRI

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by March 16, 2024. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
920 Wildwood Dr.
PO Box 570
Jefferson City, MO 65102

For additional information, contact Alison Dorge at alison.dorge@health.mo.gov

The Secretary of State is required by sections 347.141 and 359.481, RSMo, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to adrules.dissolutions@sos.mo.gov.

**NOTICE OF WINDING UP TO CREDITORS OF AND CLAIMANTS AGAINST
THE LAW OFFICE OF REBECCA BLAND LLC**

The Law Office of Rebecca Bland LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on Dec. 30, 2023.

Claims against the limited liability company must be mailed to:

Rebecca Bland
1033 W. Gregory Blvd.
Kansas City, MO 64114

Claims must include:

- 1) The claimant's name, address, and telephone number;
- 2) The amount of the claim;
- 3) The basis for the claim; and
- 4) The documentation of the claim.

A claim against The Law Office of Rebecca Bland LLC will be barred unless a proceeding to enforce the claim is commenced within three years after the publication of the notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY
TO ALL CREDITORS AND CLAIMANTS AGAINST JASTER TRANSPORTATION LLC**

Jaster Transportation LLC, a Missouri limited liability company (the "Company"), filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on January 21, 2024. The Company requests all persons and entities with claims against the Company present them in writing by mail to:

Jaster Transportation LLC
c/o Paths Law Firm
5008 NE Lakewood Way
Lee's Summit, MO

Each claim must include:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The basis of the claim;
- 4) The date(s) of the event(s) on which the claim is based occurred; and
- 5) Documentation in support of the claim.

NOTICE: Any and all claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three years after the publication of this notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY
TO ALL CREDITORS OF AND CLAIMANTS AGAINST iDONATE REAL PROPERTY LLC**

On January 23, 2024, iDonate Real Property LLC, a Missouri limited liability company ("Company"), filed its notice of winding up with the Missouri Secretary of State, effective on the filing date.

All persons and organizations with a claim against the Company must submit to:

Company
c/o Legal Department
7171 West 95th Street, Suite 501
Overland Park, KS 66212

A written summary of any claims against Company, including:

- 1) Claimant's name, address, and telephone number;
- 2) Amount of claim;
- 3) Date(s) claim accrued (or will accrue);
- 4) Brief description of the nature of the debt or the basis for the claim;
- 5) Documentation for the claim; and
- 6) If the claim is secured, and if so, the collateral used as security.

Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this notice.

**NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST
MISSOURI TELECOM, INC**

On December 27, 2023, MISSOURI TELECOM, INC., a Missouri corporation, (the "Company") filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State with an effective date of December 27, 2023. All persons with claims against the Company must mail claims to:

Phillip S. Lupton
PO Box 7061
Kansas City
Missouri 64113

Each claim must include

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The basis for the claim;
- 4) And the documentation of the claim.

All claims against the company will be barred unless a proceeding to enforce the claim is commenced within two (2) years after publication of this notice.

**NOTICE OF DISSOLUTION AND WINDING UP TO ALL
CREDITORS OF AND CLAIMANTS AGAINST MCS-ODS, LLC**

On January 24, 2024, MCS-ODS, LLC, filed its Notice of Winding Up for Limited Liability Company and its Articles of Termination with the Missouri Secretary of State. The dissolution was effective January 24, 2024. You are hereby notified that if you believe you have a claim against MCS-ODS, LLC, you must submit a summary in writing of the circumstances surrounding your claim to the corporation at the following address:

MCS-ODS, L.L.C.
c/o Casey E. Elliott
Van Matre Law Firm, P.C.
1103 East Broadway
Columbia, MO 65201

The summary of your claim must include the following information:

- (1) The name, address and telephone number of the claimant;
- (2) The amount of the claim;
- (3) The date on which the event on which the claim is based occurred; and
- (4) A brief description of the nature of the debt or the basis for the claim.

All claims against MCS-ODS, LLC, will be barred unless the proceeding to enforce the claim commences within two (2) years after the publication of this notice.

**NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND
CLAIMANTS AGAINST C & L ENTERPRISES, LLC**

On January 23, 2024, C & L Enterprises, LLC filed its Notice of Winding Up with the Missouri Secretary of State. The event was effective on January 23, 2024. You are hereby notified that if you believe you have a claim against C & L Enterprises, LLC, you must submit a summary in writing of the circumstances surrounding your claim to the Corporation to:

Joseph R. Van Amburg, Witt, Hicklin, Snider & Fain, P.C.,
2300 Higgins Road, PO Box 1517,
Platte City MO 64079

The summary of your claim must include the following information:

- 1) The name, address and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The date on which the event on which the claim is based occurred;
- 4) A brief description of the nature of the debt or the basis for the claim and
- 5) Copies of any document supporting your claim.

The deadline for claim submission is the ninety (90) calendar days from the effective date of this notice. All claims against C & L Enterprises, LLC will be barred unless the proceeding to enforce the claim is commenced within two (2) years after the publication of this notice.

**NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST
YATES REP AIR SERVICE, INC**

On January 19, 2024, YATES REPAIR SERVICE, INC. filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State. The dissolution was effective January 19, 2024. You are hereby notified that if you believe you have a claim against YATES REPAIR SERVICE, INC, you must submit a summary in writing of the circumstances surrounding your claim to:

The corporation
c/o Daniel A. Yates
9726 Gravois Road
St. Louis, MO 63123

The summary of your claim must include the following information:

- 1) The name, address, and telephone number of the claimant.
- 2) The amount of the claim.
- 3) The date on which the event on which the claim is based occurred.
- 4) A brief description of the nature of the debt or the basis for the claim.

All claims against YATES REPAIR SERVICE, INC will be barred unless the proceeding to enforce the claim is commenced within two (2) years after publication of this notice.

**NOTICE OF DISSOLUTION TO ALL CREDITORS AND CLAIMANTS AGAINST GLAD
HEART PROPERTIES, INC.**

On December 18, 2023, Glad Heart Properties, Inc., a Missouri corporation, (the "Corporation") filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State, effective as of December 31, 2023. All persons or organizations with claims against the Corporation are hereby notified that they must immediately submit any claim in writing and accordance with this notice by letter to:

Glad Heart Properties, Inc
3535 Red Bridge Rd
Kansas City, MO 64137

All claims must include:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim or alternate relief demanded;
- 3) The basis for the claim, any documentation supporting the claim;
- 4) And the date(s) of the event(s) on which the claim is based occurred.

NOTICE: All claims against the Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication of this notice.

**NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY
TO ALL CREDITORS OF AND CLAIMANTS AGAINST MJ AEROSPACE, LLC**

MJ Aerospace, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on January 31, 2024. Any and all claims against MJ Aerospace, LLC may be sent to:

Affinity Law Group, LLC
1610 Des Peres Road, Suite 100
St. Louis, MO 63131

Each claim must include:

- 1) the name, address, and telephone number of the claimant;
- 2) amount of the claim;
- 3) basis for the claim; and
- 4) documentation of the claim.

A claim against MJ Aerospace, LLC will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

**NOTICE OF WINDING UP AND DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST
TIEHEN MAINTENANCE COMPANY**

On December 27, 2023, Tiehen Maintenance Company, a Missouri corporation (the "Company"), filed its Articles of Dissolution with the Missouri Secretary of State. The dissolution was effective on that date. You are hereby notified that if you believe you have a claim against the Company, you must submit a written summary of your claim to:

The Company
c/o Seigfreid Bingham, PC
Attention: Stephen M. Kyle
2323 Grand Boulevard, Suite 1000
Kansas City, MO 64108

The summary of your claim must include the following information:

- 1) The name, address, and telephone number of the claimant;
- 2) The amount of the claim;
- 3) The approximate date of the claim;
- 4) A brief description of the nature of the debt or the basis for the claim; and
- 5) Any documentation of or related to the claim.

All claims against the Company will be barred unless they are received within three (3) years after the publication of this notice.

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*. Citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year – 48 (2023) and 49 (2024). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
OFFICE OF ADMINISTRATION					
State Officials' Salary Compensation Schedule					
1 CSR 10	Commissioner of Administration		48 MoReg 1757	49 MoReg 299	47 MoReg 1457
DEPARTMENT OF AGRICULTURE					
2 CSR 30-1.020	Animal Health		49 MoReg 272		
2 CSR 70-14.005	Plant Industries		48 MoReg 2268R		
2 CSR 70-14.010	Plant Industries		48 MoReg 2268R		
2 CSR 70-14.020	Plant Industries		48 MoReg 2268R		
2 CSR 70-14.030	Plant Industries		48 MoReg 2269R		
2 CSR 70-14.040	Plant Industries		48 MoReg 2269R		
2 CSR 70-14.060	Plant Industries		48 MoReg 2269R		
2 CSR 70-14.070	Plant Industries		48 MoReg 2269R		
2 CSR 70-14.080	Plant Industries		48 MoReg 2270R		
2 CSR 70-14.090	Plant Industries		48 MoReg 2270R		
2 CSR 70-14.100	Plant Industries		48 MoReg 2270R		
2 CSR 70-14.110	Plant Industries		48 MoReg 2271R		
2 CSR 70-14.120	Plant Industries		48 MoReg 2271R		
2 CSR 70-14.130	Plant Industries		48 MoReg 2271R		
2 CSR 70-14.140	Plant Industries		48 MoReg 2271R		
2 CSR 70-14.150	Plant Industries		48 MoReg 2272R		
2 CSR 70-14.160	Plant Industries		48 MoReg 2272R		
2 CSR 70-14.170	Plant Industries		48 MoReg 2272R		
2 CSR 70-14.180	Plant Industries		48 MoReg 2272R		
2 CSR 70-14.190	Plant Industries		48 MoReg 2273R		
2 CSR 70-17.010	Plant Industries		48 MoReg 2273R		
2 CSR 70-17.020	Plant Industries		48 MoReg 2273R		
2 CSR 70-17.030	Plant Industries		48 MoReg 2274R		
2 CSR 70-17.050	Plant Industries		48 MoReg 2274R		
2 CSR 70-17.070	Plant Industries		48 MoReg 2274R		
2 CSR 70-17.080	Plant Industries		48 MoReg 2274R		
2 CSR 70-17.100	Plant Industries		48 MoReg 2275R		
2 CSR 70-17.110	Plant Industries		48 MoReg 2275R		
2 CSR 70-17.120	Plant Industries		48 MoReg 2275R		
2 CSR 70-17.130	Plant Industries		48 MoReg 2275R		
2 CSR 80-5.010	State Milk Board		48 MoReg 2276		
2 CSR 100-14.010	Missouri Agricultural and Small Business Development Authority		This Issue		
2 CSR 110-4.010	Office of the Director	49 MoReg 263	49 MoReg 272		
2 CSR 110-4.020	Office of the Director	49 MoReg 263	49 MoReg 273		
2 CSR 110-4.040	Office of the Director	49 MoReg 264	49 MoReg 273		
2 CSR 110-4.050	Office of the Director	49 MoReg 265	49 MoReg 274		
DEPARTMENT OF CONSERVATION					
3 CSR 10-4.111	Conservation Commission		48 MoReg 1813	49 MoReg 96	
3 CSR 10-5.222	Conservation Commission		49 MoReg 83		
3 CSR 10-5.360	Conservation Commission		49 MoReg 138		
3 CSR 10-5.365	Conservation Commission		49 MoReg 140		
3 CSR 10-5.560	Conservation Commission		49 MoReg 140		
3 CSR 10-5.565	Conservation Commission		49 MoReg 142		
3 CSR 10-5.579	Conservation Commission		49 MoReg 142		
3 CSR 10-5.580	Conservation Commission		49 MoReg 142		
3 CSR 10-5.600	Conservation Commission		49 MoReg 83		
3 CSR 10-5.605	Conservation Commission		49 MoReg 84		
3 CSR 10-7.433	Conservation Commission		49 MoReg 84		
3 CSR 10-7.440	Conservation Commission		48 MoReg 1813	49 MoReg 96	
3 CSR 10-7.455	Conservation Commission		49 MoReg 145	49 MoReg 97	
3 CSR 10-7.600	Conservation Commission		49 MoReg 84		
3 CSR 10-11.120	Conservation Commission		48 MoReg 1814	49 MoReg 97	
3 CSR 10-11.130	Conservation Commission		48 MoReg 1815	49 MoReg 97	
3 CSR 10-12.110	Conservation Commission		48 MoReg 1815	49 MoReg 98	
3 CSR 10-12.115	Conservation Commission		48 MoReg 1816	49 MoReg 98	
3 CSR 10-12.135	Conservation Commission		48 MoReg 1816	49 MoReg 98	
DEPARTMENT OF ECONOMIC DEVELOPMENT					
4 CSR 85-5.010	Division of Business and Community Solutions		48 MoReg 1596	49 MoReg 169	
4 CSR 85-5.020	Division of Business and Community Solutions		48 MoReg 1599	49 MoReg 170	
4 CSR 85-5.030	Division of Business and Community Solutions		48 MoReg 1601	49 MoReg 172	
4 CSR 85-5.040	Division of Business and Community Solutions		48 MoReg 1602	49 MoReg 172	
4 CSR 85-5.050	Division of Business and Community Solutions		48 MoReg 1602	49 MoReg 173	
4 CSR 85-5.060	Division of Business and Community Solutions		48 MoReg 1603	49 MoReg 173	
4 CSR 85-5.070	Division of Business and Community Solutions		48 MoReg 1603	49 MoReg 173	
4 CSR 85-5.080	Division of Business and Community Solutions		48 MoReg 1603	49 MoReg 174	
4 CSR 85-5.090	Division of Business and Community Solutions		48 MoReg 1604	49 MoReg 174	
4 CSR 85-5.100	Division of Business and Community Solutions		48 MoReg 1605	49 MoReg 175W	
4 CSR 85-5.110	Division of Business and Community Solutions		48 MoReg 1606	49 MoReg 175	

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION					
5 CSR 20-100.110	Division of Learning Service		49 MoReg 85		
5 CSR 20-400.580	Division of Learning Services		49 MoReg 276		
5 CSR 20-500.120	Division of Learning Services		This Issue		
5 CSR 20-500.140	Division of Learning Services		This Issue		
5 CSR 20-500.150	Division of Learning Services		This Issue		
5 CSR 20-500.160	Division of Learning Services		This Issue		
5 CSR 20-500.260	Division of Learning Services		48 MoReg 1758	49 MoReg 299	
5 CSR 20-500.270	Division of Learning Services		48 MoReg 1760	49 MoReg 299	
5 CSR 20-500.280	Division of Learning Services		48 MoReg 1760	49 MoReg 299	
5 CSR 25-100.340	Office of Childhood	49 MoReg 81	49 MoReg 89		
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT					
6 CSR 10-9.010	Commissioner of Higher Education		48 MoReg 2276		
MISSOURI DEPARTMENT OF TRANSPORTATION					
7 CSR 10-25.030	Missouri Highways and Transportation Commission		49 MoReg 89		
7 CSR 10-25.060	Missouri Highways and Transportation Commission		49 MoReg 90		
7 CSR 10-25.071	Missouri Highways and Transportation Commission		49 MoReg 90		
7 CSR 10-25.072	Missouri Highways and Transportation Commission		49 MoReg 91		
7 CSR 10-25.073	Missouri Highways and Transportation Commission		49 MoReg 91		
7 CSR 60-2.010	Highway Safety and Traffic Division		49 MoReg 276		
7 CSR 60-2.030	Highway Safety and Traffic Division		49 MoReg 278		
7 CSR 60-2.040	Highway Safety and Traffic Division		49 MoReg 279		
7 CSR 60-2.050	Highway Safety and Traffic Division		49 MoReg 279		
7 CSR 60-2.060	Highway Safety and Traffic Division		49 MoReg 280		
7 CSR 265-8.018	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.032	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.080	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.130	Motor Carrier and Railroad Safety		48 MoReg 1818		
7 CSR 265-8.300	Motor Carrier and Railroad Safety		48 MoReg 1818		
7 CSR 265-8.320	Motor Carrier and Railroad Safety		48 MoReg 1819		
7 CSR 265-10.015	Motor Carrier and Railroad Safety		49 MoReg 91		
7 CSR 265-10.030	Motor Carrier and Railroad Safety		49 MoReg 92		
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS					
8 CSR 30-2.020	Division of Labor Standards		49 MoReg 146		
DEPARTMENT OF MENTAL HEALTH					
9 CSR 30-3.150	Certification Standards		48 MoReg 1685	49 MoReg 38	
9 CSR 30-3.151	Certification Standards		48 MoReg 1686	49 MoReg 38	
9 CSR 30-3.152	Certification Standards		48 MoReg 1688	49 MoReg 39	
9 CSR 30-3.155	Certification Standards		48 MoReg 1700	49 MoReg 39	
9 CSR 30-3.160	Certification Standards		49 MoReg 5R		
9 CSR 30-3.192	Certification Standards		48 MoReg 1820	49 MoReg 175	
9 CSR 30-4.046	Certification Standards		48 MoReg 2150		
9 CSR 40-4.001	Licensing Rules		48 MoReg 1823	49 MoReg 176	
9 CSR 40-6.001	Licensing Rules		48 MoReg 1824	49 MoReg 176	
9 CSR 45-5.010	Division of Developmental Disabilities		48 MoReg 1701R	49 MoReg 98R	
			48 MoReg 1701	49 MoReg 98	
DEPARTMENT OF NATURAL RESOURCES					
10 CSR 10-6.020	Director's Office		48 MoReg 1921		
10 CSR 10-6.161	Director's Office		48 MoReg 1430	49 MoReg 39	
10 CSR 10-6.200	Director's Office		48 MoReg 1431	49 MoReg 39	
10 CSR 20-6.030	Clean Water Commission		48 MoReg 1825		
10 CSR 20-8.130	Clean Water Commission		48 MoReg 1828		
10 CSR 20-8.200	Clean Water Commission		48 MoReg 1828		
10 CSR 80-9.050	Solid Waste Management				49 MoReg 304
10 CSR 140-6.010	Division of Energy		48 MoReg 1962R		
10 CSR 140-8.010	Division of Energy		48 MoReg 1705	49 MoReg 98	
DEPARTMENT OF PUBLIC SAFETY					
11 CSR 30-1.010	Office of the Director		48 MoReg 201		
11 CSR 30-8.010	Office of the Director		48 MoReg 202R		
11 CSR 30-8.020	Office of the Director		48 MoReg 202R		
11 CSR 30-8.030	Office of the Director		48 MoReg 202R		
11 CSR 30-8.040	Office of the Director		48 MoReg 202R		
11 CSR 30-9.010	Office of the Director		48 MoReg 203R		
11 CSR 30-9.020	Office of the Director		48 MoReg 203R		
11 CSR 30-9.030	Office of the Director		48 MoReg 203R		
11 CSR 30-9.040	Office of the Director		48 MoReg 203R		
11 CSR 30-9.050	Office of the Director		48 MoReg 204R		
11 CSR 45-5.030	Missouri Gaming Commission		48 MoReg 1763	49 MoReg 300	
11 CSR 45-5.050	Missouri Gaming Commission		48 MoReg 1432	49 MoReg 40	
11 CSR 45-5.053	Missouri Gaming Commission		48 MoReg 1432	49 MoReg 40	
11 CSR 45-5.056	Missouri Gaming Commission		48 MoReg 1433	49 MoReg 40	
11 CSR 45-5.060	Missouri Gaming Commission		48 MoReg 1435	49 MoReg 40	
11 CSR 45-5.070	Missouri Gaming Commission		48 MoReg 1435	49 MoReg 41	
11 CSR 45-5.100	Missouri Gaming Commission		48 MoReg 1763	49 MoReg 300	
11 CSR 45-5.110	Missouri Gaming Commission		48 MoReg 1435	49 MoReg 41	
11 CSR 45-5.120	Missouri Gaming Commission		48 MoReg 1436	49 MoReg 41	
11 CSR 45-5.130	Missouri Gaming Commission		48 MoReg 1437	49 MoReg 41	
11 CSR 45-5.140	Missouri Gaming Commission		48 MoReg 1764	49 MoReg 300	
11 CSR 45-5.150	Missouri Gaming Commission		48 MoReg 1764	49 MoReg 300	

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
11 CSR 45-5.160	Missouri Gaming Commission		48 MoReg 1437	49 MoReg 41	
11 CSR 45-5.180	Missouri Gaming Commission		48 MoReg 1438	49 MoReg 42	
11 CSR 45-5.190	Missouri Gaming Commission		48 MoReg 1438	49 MoReg 42	
11 CSR 45-5.210	Missouri Gaming Commission		48 MoReg 1438	49 MoReg 42	
11 CSR 45-5.220	Missouri Gaming Commission		48 MoReg 1439	49 MoReg 42	
11 CSR 45-5.230	Missouri Gaming Commission		48 MoReg 1439	49 MoReg 42	
11 CSR 45-5.235	Missouri Gaming Commission		48 MoReg 1765	49 MoReg 300	
11 CSR 45-5.240	Missouri Gaming Commission		48 MoReg 1440	49 MoReg 43	
11 CSR 45-5.270	Missouri Gaming Commission		48 MoReg 1440	49 MoReg 43	
11 CSR 45-5.290	Missouri Gaming Commission		48 MoReg 1441	49 MoReg 43	
11 CSR 70-2.010	Division of Alcohol and Tobacco Control		49 MoReg 154		
11 CSR 70-2.020	Division of Alcohol and Tobacco Control		49 MoReg 154		
11 CSR 70-2.130	Division of Alcohol and Tobacco Control		49 MoReg 155		
11 CSR 70-2.140	Division of Alcohol and Tobacco Control		49 MoReg 156		
11 CSR 70-2.190	Division of Alcohol and Tobacco Control		49 MoReg 156		
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12 CSR 10-2.130	Director of Revenue		48 MoReg 1706R	49 MoReg 301R	
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12 CSR 10-4.015	Director of Revenue		48 MoReg 1606R	49 MoReg 176R	
12 CSR 10-4.100	Director of Revenue		48 MoReg 1606R	49 MoReg 176R	
12 CSR 10-4.170	Director of Revenue <i>moved to 12 CSR 10-103.170</i>		48 MoReg 1607	49 MoReg 178	
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12 CSR 10-10.130	Director of Revenue		48 MoReg 2286		
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12 CSR 10-23.160	Director of Revenue <i>moved to 12 CSR 10-26.221</i>		49 MoReg 280		
12 CSR 10-23.260	Director of Revenue		48 MoReg 1543	49 MoReg 101	
12 CSR 10-23.295	Director of Revenue		48 MoReg 1544	49 MoReg 101	
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13 CSR 35-60.030	Children's Division		48 MoReg 1832	This Issue	
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22 CSR 10-3.059	Health Care Plan	48 MoReg 2143	48 MoReg 2228		
22 CSR 10-3.061	Health Care Plan	48 MoReg 2144	48 MoReg 2228		
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22 CSR 10-3.075	Health Care Plan	48 MoReg 2146	48 MoReg 2230		

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2 CSR 110-4.010	Who Shall Register	49 MoReg 263	Jan. 24, 2024..... July 21, 2024
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2 CSR 110-4.040	Procedure for Filing.....	49 MoReg 264	Jan. 24, 2024..... July 21, 2024
2 CSR 110-4.050	Process for Approval	49 MoReg 265	Jan. 24, 2024..... July 21, 2024
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5 CSR 25-100.340	Early Childhood Education Standards.....	49 MoReg 81.....	Dec. 20, 2023..... June 16, 2024
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12 CSR 10-26.231	Maximum Dealer Administrative Fees	Next Issue.....	Feb. 13, 2024..... Aug. 20, 2024
12 CSR 10-41.010	Annual Adjusted Rate of Interest	48 MoReg 2263	Jan. 1, 2024..... June 28, 2024
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19 CSR 30-1.002	Schedules of Controlled Substances	48 MoReg 1906	Oct. 10, 2023..... April 6, 2024
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20 CSR 2200-6.030	Intravenous Infusion Treatment Administration by Qualified Practical Nurses; Supervision by a Registered Professional Nurse	49 MoReg 268	Jan. 22, 2024..... July 19, 2024
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20 CSR 2231-2.010	Designation of License Renewal Dates and Related Application and Renewal Information	49 MoReg 133.....	Feb. 15, 2024..... Aug. 12, 2024
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22 CSR 10-2.020	General Membership Provisions.....	48 MoReg 2115.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.046	PPO 750 Plan Benefit Provisions and Covered Charges	48 MoReg 2116.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.047	PPO 1250 Plan Benefit Provisions and Covered Charges	48 MoReg 2116.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.053	Health Savings Account Plan Benefit Provisions and Covered Charges	48 MoReg 2117.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.055	Medical Plan Benefit Provisions and Covered Charges	48 MoReg 2121.....	Jan. 1, 2024..... June 28, 2024
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22 CSR 10-2.070	Coordination of Benefits	48 MoReg 2129	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.075	Review and Appeals Procedure	48 MoReg 2129	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.089	Pharmacy Employer Group Waiver Plan for Medicare Primary Members	48 MoReg 2132.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-2.140	Strive for Wellness® Health Center Provisions, Charges, and Services	48 MoReg 2133.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.020	General Membership Provisions	48 MoReg 2133.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.055	Health Savings Account Plan Benefit Provisions and Covered Charges	48 MoReg 2134.....	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.057	Medical Plan Benefit Provisions and Covered Charges	48 MoReg 2135	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.058	PPO 750 Plan Benefit Provisions and Covered Charges	48 MoReg 2143	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.059	PPO 1250 Plan Benefit Provisions and Covered Charges	48 MoReg 2143	Jan. 1, 2024..... June 28, 2024
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22 CSR 10-3.070	Coordination of Benefits	48 MoReg 2145	Jan. 1, 2024..... June 28, 2024
22 CSR 10-3.075	Review and Appeals Procedure	48 MoReg 2146	Jan. 1, 2024..... June 28, 2024

The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo.

ORDER	SUBJECT MATTER	FILED DATE	PUBLICATION
2024			
24-02	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted winter storm systems	January 11, 2024	49 MoReg 270
24-01	Orders the Dept. of Agriculture to establish rules regarding acquisitions of agricultural land by foreign businesses	January 2, 2024	49 MoReg 136
2023			
23-10	Extends Executive Order 23-05 to address drought-response efforts until May 1, 2024	November 17, 2023	48 MoReg 2267
23-09	Orders state offices to be closed on Friday, November 24, 2023	November 9, 2023	48 MoReg 2149
23-08	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe storm systems	August 5, 2023	48 MoReg 1684
23-07	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government	July 28, 2023	48 MoReg 1595
23-06	Rescinds Executive Order 17-20	June 29, 2023	48 MoReg 1423
23-05	Declares drought alerts for 60 Missouri counties in accordance with the Missouri Drought Mitigation and Response Plan	May 31, 2023	48 MoReg 1179
23-04	Designates members of the governor's staff as having supervisory authority over each department, division, or agency of state government	April 14, 2023	48 MoReg 911
23-03	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to severe storm systems	March 31, 2023	48 MoReg 795
23-02	Extends Executive Order 22-08, the State of Emergency, and waivers until February 28, 2023	January 24, 2023	48 MoReg 433
23-01	Orders the commencement of the Missourians Aging with Dignity Initiative, with directives to support all citizens as they age	January 19, 2023	48 MoReg 431

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cultivation and production facility license stipulations and requirements; 2 CSR 70-14.090; 12/15/23

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hemp monitoring system records to be maintained for manufacture, storage, testing, and distribution of hemp and hemp extract; 2 CSR 70-14.110; 12/15/23

industrial hemp plant monitoring system requirements; 2 CSR 70-17.110; 12/15/23

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